A

MANUAL

OF THE

POWERS, DUTIES, PRACTICE AND PROCEDURE

REVENUE OFFICERS,

Administrative, Executive, and Ministerial.

PUBLISHED UNDER THE AUTHORITY OF THE BOARD OF REVENUE, L. P.

CALCUTTA:

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PREFACE.

MR. REYNOLDS.

THIS Manual has been compiled from Chapters II and IX and Section VIII of Chapter VII of Volume I of the Board's Rules (edition 1878—1881), which are superseded by it. Some Sections, which did not appear in those Chapters, have been added. References on the subjects contained in it are, in future, to be made to this Manual only.

2. Its object is to show, in a systematic form, the powers and duties, practice and procedure, of the Revenue authorities and their subordinates of different grades.

3. The sections of the Chapters above mentioned have therefore been re-arranged, and placed as far as possible in a natural order of sequence.

4. The opportunity has been taken to examine the Board's Revenue Circulars from 1st January 1878, and to incorporate in this Manual, as rules, the contents of such circulars as are still in force and of general application.

5. This Manual will not be reproduced as a separate Chapter of a Volume of Board's Rules. But it is to be distinctly understood that this Manual is issued under the authority of the Board, and that it is incumbent on all Revenue officers to be guided by the rules contained in it. Errors and omissions should be brought to the notice of the Board.

6. This Manual may be briefly cited as "The Revenue Officers' Manual, 1888." It is interleaved with blank pages for the purpose of inserting any additions or alterations made subsequent to its issue.

C. E. BUCKLAND,
Offg. Secretary.

BOARD OF REVENUE, L.P.,
The 15th March 1888.

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THE REVENUE OFFICERS MANUAL.

SECTION I.—RELATIVE POWERS* OF THE DIFFERENT AUTHORITIES.

(a) Preliminary.

Powers assigned by competent authority.

1. The powers described in this section are assigned by competent legal and executive authority.

Relation of higher to lower authority.

2. It is to be understood in each case that a higher authority has all the powers of any lower authority, and, further, may, with or without appeal, modify or reverse any orders passed by a lower authority in a matter primarily within the competence of the lower authority, unless, by any law, the orders of the lower authority are final.

Reference to authority superior to two differing authorities.

3. A lower authority dissatisfied with the orders of the authority immediately above him may move that authority to refer the matter for the consideration of an authority superior to both. The responsibility in such case rests with the referring officer.

Officers to act upon their powers.

4. Officers are to be very careful to submit no matter for the decision of superior authority which they are competent to dispose of themselves.

(b) Powers of Government.

Government can issue orders where the power is not legally given to a lower authority.

5. The Government has power to issue orders, at its discretion, in any matter in which the power to pass orders has not by law been conferred upon a lower authority.

Powers of Government.*

6. The authority of Government is necessary in the following matters:—

Modification of Government contribution to the road cess collection establishment ...	See Cess Manual.
Revaluation of estates at the instance of a Collector	See Cess Manual.
Forfeiture of excise deposit by distillers ...	See Excise Manual.
Fixing the rate of duty to be levied on country spirits	See Excise Manual.
Fixing the duty on ganja	See Excise Manual.
The selling price of opium	See Excise Manual.
Vesting an officer with powers of a Collector...	See Land Acquisition Manual.
Publication of notification under section 4 of the Act	See Land Acquisition Manual.

* The following do not purport to be complete lists of the powers of the authorities mentioned; they show for the most part the powers conferred by Rules rather than by the Law.

Deputing an officer to conduct the preliminary investigation under sections 4 and 5 of the Act ... ... Publication of declaration under section 6 and orders for acquisition ... ... Estimate of cost ... ... Possession of land under section 17 of the Act Temporary occupation under section 43 of the Act ... ... Acquisition of land for Companies ...	See Land Acquisition Manual.
Vesting any officer other than the Collector with special appellate powers under Act VII (B.C.) of 1876 .. ... . Exemption, and withdrawal of exemption, of certain proprietors and managers from obligations imposed by the Act ...	See Land Registration Manual.
Disposal of escheats ... ... Sanction of a loan at a lower rate of interest, or without interest, under Acts XIX of 1883 and XII of 1884	See Chapter on Miscellaneous.
New allotment of land revenue on partitioned estates in case of fraud or error ...	See Partitions Manual.
Leave of absence to executive officers ... Payment of salary to suspended officers . . Establishments, subject to report to Government of India	See this Manual.
Annulment of sales under section 26 of Act XI of 1859 on ground of hardship or injustice	See Chapter on (Revenue) Sales.
Temporary settlements in which the Government revenue assessed exceeds Rs. 25,000, and permanent settlements to which the proprietors have no statutory right ... Settlements of whole districts or pergunnahs or other sub-divisions of districts, subject to the final approval of the Government of India	See Settlement Manual.
Appointment of stamp-vendors on credit ...	See Stamp Manual.
Fixing rates of carriage for troops ... Compensation for injury done to crops by troops encamping	See Chapter on Troops.
Establishments to be charged to the rate for the general management of wards' and attached estates ... ... Appointments to posts of which the salary is above Rs. 200 ... ... Protection of estates under the Chota Nagpore Encumbered Estates' Act, 1876 ...	See Wards' Manual.
Lease of waste lands in the Sundarbans exceeding an area of 5,000 beeghas ... The grant of mining leases or prospecting leases for short periods ... ... The grant of waste lands in Chittagong for any other purpose than ordinary native cultivation ... ... The grant on special terms of large tracts of waste land in Chittagong for the cultivation of tea ... ... The grant of more than 800 acres in the Chittagong Hill Tracts	See Waste Lands Manual.
Sale of Government Estates by public auction ... ... Sale by private contract of Government Estates	See Chapter on Government Estates.

"Annual grant for charges against." 3-4-89.

(c) POWERS OF THE BOARD.*

Powers of the Board.

7. The authority of the Board is necessary and sufficient in the following matters:—

Transfer of charges from one detail of a budget head to another	See Chapter on Budget and Treasury.
Entertainment of valuation and revaluation establishments ... . Valuation of estates ... . Objection to distribution of cess in cases of separation of accounts ... ... Reduction of valuations ... ... Closing of separate accounts opened under clause 2 of section 46 of the Cess Act ...	See Cess Manual.
Compensation for recalling an excise license under the fixed-duty system ... ... Employment of preventive establishment at cost of licensed distiller ... ... Fee for retail of rum ... ... Establishment of a public central distillery ... Rent and ground-rent of public central distillery and of cutcherry and all other excise buildings ... ... The fee for the use of a central distillery ... Retail license fee for sale of country spirits ... Retail license fee for sale of ganja ... Disbursement of excise forfeitures in appealable cases ... ... Exaction of more than the authorised security from excise officers ... ... The disposal of large quantities of confiscated opium	See Excise Manual.
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Gifts of land when only some interests are offered ... ... Exemption of officers from the obligation of referring their proceedings for the approval and confirmation of the Collector of the district ... ... Procedure to be adopted for the protection of the interests of Government when payment is to be made for service land ... ... Admission of charges for land, confirmation of proceedings, and sending of final bills to the officers of accounts for audit ...	See Land Acquisition Manual.
Preparation of new registers of revenue-paying and revenue-free estates ... Entry of revenue-free properties in register B and their removal from it	See Land Registration Manual.
Removal of estates from the revenue-roll ... Transfer of estates from the revenue-roll of one district to that of another .. ... Abatement of revenue ... ... Incorporation with parent estate of alluvial accretion	See Chapter on Land Revenue-roll and Accounts.

* See Regulations III of 1822 and I of 1829, and Act XLIV of 1850.

Remission of balances of land revenue due from estates borne on the fixed department of the revenue-roll	See Chapter on Land Revenue-roll and Accounts.
Suspension of land revenue	
Sanctioning loans under the Land Improvement Loans Act, XIX of 1883, or under the Agriculturists' Loans Act, XII of 1884, above Rs. 5,000	See Chapter on Miscellaneous.
Suspension of repayment of instalments of advances under the above Acts ...	
The revenue-free lands to be included in each revenue-free property	See Partitions Manual.
Payment of arrears of territorial or political pensions ~~withdrawn for more than a year~~ ...	See Chapter on Pensions.
Continuance to heirs of hereditary pensions ...	
Granting or withholding of a certificate authorising a candidate who passed the Revenue Agent's examination to practise as such	See Chapter on Practice and Procedure (Judicial).
Enrolment of a passed candidate at the Revenue Agent's examination who failed to apply for enrolment for one year or held an appointment under Government	
Expenditure for keeping records in order ...	See Records' Manual.
Communication to subordinates of Commissioners' reports about character ...	See this Manual.
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Borrowing elephants for the public service ...	
Issue of circular orders and rules ...	
Refunds of all kinds with interest ...	
Transfer of entries from one head of account to another	
Determination of latest date of payment of arrears of revenue and all demands similarly realizable	See Chapter on (Revenue) Sales.
Adoption of general rates of rent in regular settlements in which the number of ryots whose rents are to be recorded exceeds 400	See Settlement Manual.
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Temporary settlements beyond the competency of Commissioners in which the Government revenue assessed does not exceed Rs. 25,000	
Permanent settlements to which the proprietors have a statutory right	
Refund of spoiled or useless impressed Court-fee stamp within one year from the date of the purchase of the stamp, or from the date on which the stamp was spoiled or rendered useless	See Stamp Manual.
Appointment of Managing Commissioner and Collector when a ward's estate is situate in different divisions	See Wards' Manual.

"exceeding Rs. 1,000." 4-7-88.

"Charges against the rate for the general management of wards' and attached estates." 3-4-89.

Entertainment of establishments charged to an estate	See Wards' Manual.
Dispensing with security from managers and guardians	
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Boundary disputes between the lessees of adjoining lots in the Sundarbans ...	

(*d*) POWERS OF A COMMISSIONER.*

Powers of a Commissioner.

8. The authority of a Commissioner is necessary and sufficient in the following matters:—

Placing an Assistant or Deputy Collector in charge of a treasury	See Chapter on Budget and Treasury.
Remission and abatement of cesses from certain lands	See Cess Manual.
Postponement of levy of duty on rum used in manufacture of sugar	See Excise Manual.
Opening a monthly tax excise shop at less than Rs. 8 a month...	
Payment of duty on ganja in the interior ...	
When tender of compensation exceeds Rs 10,000 in any one case	See Land Acquisition Manual.
Cancelment of leases, except in the case of default, when the revenue does not exceed Rs 500	See Chapter on Land Revenue-roll and Accounts.
Remission of balances of land revenue due from estates borne on the fluctuating department of the revenue-roll	
Suspension of land revenue against particular estates for the current year	

* See Regulation I of 1829.

Sanctioning loans under the Land Improvement Loans Act, XIX of 1883, or under the Agriculturists' Loans Act, XII of 1884, up to Rs. 5,000 ... ... Purchase of tents	See Chapter on Miscellaneous.
Further levy of fines exceeding 500 rupees for non-compliance with notice or requisition ...	See Partitions Manual.
Transfer of pension to another treasury ... Payment of arrears of political or territorial pensions ~~unclaim for a year~~	See Chapter on Pensions.
Selection of a Deputy Collector for holding Revenue Agent's examination ... ... Granting of general or special sanction to a person to transact any business for his principal in a revenue office	See Chapter on Practice and Procedure (Judicial).
Destruction of spoilt records	See Records' Manual.
Appointment or removal of ministerial officers upon a salary of more than Rs. 10... Transfer of ministerial officers from one district to another within his division .. Adjustment of travelling allowances of subordinate officers upon the authorized scale .. Alteration of office hours prescribed by Government ... ... Adjustment of authorized charges for punkas in the hot weather in the offices subordinate to them ... ... In the Behar and Chota Nagpore Divisions only, purchase of khas-khas tatties ... Alteration of practice in a district ... Payment of percentage allowances to excluded proprietors of estates ... ... Compensation to proprietor for loss of settlement in badshahi tenures settled with the mafidars ... ... Refunds necessary in consequence of his orders and in cases of erroneous payment and of payments on account of lands released by competent authority	See this Manual.
Employment of subordinate officers to hold sales for arrears	See Chapter on (Revenue) Sales.
Adoption of general rates of rent in regular settlements in which the number of ryots whose rents are to be recorded exceeds 200, but does not exceed 400 ... ... Summary settlements of estates of which the Government revenue does not exceed Rs. 5,000 for two years or less ... ... Regular settlements of estates on which the Government revenue assessed does not exceed Rs. 5,000 ... ... Settlements of chur estates for not more than ten years	See Settlement Manual.
Refund or renewal of spoiled or useless non-judicial stamp within one year from the date of purchase of the stamp or from the date on which the stamp was spoiled or rendered useless	See Stamp Manual.

"not exceeding Rs. 1,000." 4-7-88.

"Temporary (regular) settlements from a rental of Rs. 500 up to Rs 10,000." 5-12-88. } See Settlemen Manual.

"Disposal of surplus funds of an estate." 5-3-89.

Appointment of Managing Collector of a ward's property situated in more than one district	See Wards' Manual.
Making certain appointments in a ward's property	
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Authorising certain managers to fine, suspend and dismiss	
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(e) POWERS OF A COLLECTOR.*

Powers of a Collector.

9. A Collector has power to act in all matters not reserved, by any law or order, for the orders of higher authority.

SECTION II.—GENERAL AUTHORISATIONS AND PROHIBITIONS.

(a) AUTHORISATIONS.

Authority of notification in Gazette of appointments, removals, leave, &c.

1. The announcement, in the *Government Gazette* of an appointment, removal, leave of absence, &c, over the signature of a Secretary to Government, is sufficient authority for all officers concerned to recognize and act upon without any particular orders.

Civil officers to bring to notice anything in any law or system injurious to public interests.

2. Officers exercising important civil functions are expected to bring to notice anything injurious to the public interest in the operation of any law or system, after communicating with the officers of the department concerned.

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* See Regulation II of 1793.

Performance of a specific order to be specially reported.

3. The performance of any specific order of a superior officer is always to be specially reported.

Discretion in communicating the remarks and correspondence of superior to inferior officers.

4. The communication to inferior officers of the remarks and correspondence of their superiors in authority and position is always a matter of discretion.

Dates according to Christian era to be given.

5. Whenever a date is quoted in any official document according to any era peculiar to this country, the corresponding date according to the Christian era is to be added.

Hours of attendance.

6. By orders No. 382T, dated 18th May 1866, the Government of Bengal determined that the hours during which a magisterial and revenue officer is expected to be present in his office for the despatch of business are to be from 11 A.M. to 5 P.M., unless, with the sanction of the Commissioner, any other hours are fixed.

Attendance Register.

7. The Government further ordered that each magisterial and revenue officer shall keep a Register 24 showing the time at which he comes to office and leaves it daily, the nature of the business disposed of, and the reason for his absence, if he is absent during the regular hours.

8. The object of the register is to enable district officers to regulate the attendance of their subordinates, and the Commissioner that of the district officer.

Certificates to surbordinates.

9. An officer having incurred the grave displeasure of the Governor-General in Council for omitting to state all the grounds for dismissal in a certificate granted by him to a dismissed subordinate, attention is specially drawn to the responsibilities of all officers in this particular, and to the necessity of stating the whole of the facts in respect of character and conduct in all certificates which may be granted by them to their subordinates.

Duties of Civil officers in respect of public buildings in their charge.

10. All civil officers who have public buildings in their charge are frequently to inspect them and to see that they are kept clean; that all doors, windows and wood-work are washed periodically; that any white-washing and petty repairs required are promptly executed; and that the furniture is kept clean and in good order. The quadrennial repairs required will then often be merely nominal, and the assistance of the Public Works Department should only be asked for when any important repairs have to be carried out, such as the renewal of beams or the general painting of wood-work.

(b) PROHIBITIONS.

Use of official documents.

1. The following notification by the Foreign Department of the Government of India, No. 150, dated 30th August 1843, is hereby republished for general information with an intimation that the instructions

Attitude of Government officers towards political or *quasi*-political movements.

of Government have not the same liberty of action as private individuals, and are bound to hold themselves aloof from many movements which are perfectly legitimate, and which private persons are free to promote;" and have directed the observance of the lowing rules as to the attitude which should be maintained by in the service of Government towards political or *quasi*-l movements with which they may be brought in contact :—

(*a*) As a general rule, no officer of Government should attend at a political meeting where the fact of his presence is likely to be misconstrued, or to impair his usefulness as an official.

(*b*) No officer of Government may take part in the proceedings of a political meeting, or in organizing or promoting a political meeting or agitation.

(*c*) If in any case an officer is in doubt whether any action which he proposes to take would contravene these orders, the matter should be referred to the Head of the Department or district and, if necessary, to the Local Government or Administration. 10-5-90.

Officers of Government not to lend money to land-holders.

"2A. By section 2 of Regulation XXXVIII of 1793, "Covenanted Civil Servants are prohibited from lending money directly or indirectly to any proprietor or farmer of land, dependent taluqdar or under-farmer or raiyat or their surety and by a Resolution of the Government of India in the Home Department, of the 17th March 1882, this prohibition has been extended to natives of India appointed to an office ordinarily reserved for members of the Covenanted Civil Service under the provisions of 33 Vict., chapter III, section 6. By a later Resolution of the Home Department, dated the 16th January 1890, the rules which apply to Covenanted Civil Servants and members of the Statutory Civil Service, as above noticed, have been extended to all uncovenanted officers in the Subordinate Executive and Judicial Services of the Government, who are accordingly prohibited from lending money at interest, whether directly or through relatives or other agents, to land-holders, with or without security, within the province in which they are employed." 4-5-90.

therein contained are to be carefully observed by all officers subordinate to the Board :—

Notification.—Some misconception appearing to exist with respect to the power which officers of both services have over the documents and papers which come into their possession officially, the Governor-General in Council deems it expedient to notify that such documents and papers are in no case to be made public, or their contents communicated to individuals, without the previous consent of the Government to which alone they belong.

The officer in possession of such documents and papers can only legitimately use them for the furtherance of the public service in the discharge of his official duty, and it is to be understood that the same rule which applies to documents and papers applies to information of which officers may become possessed officially.

Pecuniary dealings with Natives.

2. Public servants of all departments are strictly forbidden to have any pecuniary dealings with Natives, whether within their jurisdiction, or beyond it, except under the restrictions contained in the four following rules :—

(*a*) Whenever a public servant wishes to dispose of a house, bungalow, elephant, horse, or carriage, or other valuable property, to any Native within his jurisdiction, or within the limits of the district in which he is employed on the public service, and from which he is not about to remove, he must report his intention to the Local Government to which he is subordinate, stating the facts and circumstances, and the price offered for the article to be sold. The Local Government will then pass such orders on the reference as may seem fit and proper.

(*b*) Whenever a public servant is about to quit his station or district permanently, or for a considerable period, and wishes to dispose of his house, bungalow, elephant, carriages, and horses, and the like property of value, to Native purchasers, he shall report his intention to the Commissioner, or the head local authority to which he may be immediately subordinate, and that authority will use its discretion in allowing the transaction, or in reporting the circumstance to the Local Government for further orders.

(*c*) Whenever a public servant, on quitting his station or district, wishes to dispose of his furniture, household goods, livestock, &c., he is at full liberty to do so either by circulating lists of such property amongst the community generally, or by having the same put up to public auction, without reference to any authority whatever. All that is necessary is that the transaction should be open and patent to everybody on the spot.

(*d*) Rule (*a*) is to be considered applicable to purchases equally with sales.

The above rules are not applicable to *bonâ fide* transactions with regular dealers.

Complimentary addresses, testimonials, entertainments, &c., to officers of Government.

3. Officers of Government are forbidden to receive complimentary addresses, either from those with whom they have been officially connected, or from the public.

The following rules were re-issued under Resolution No. 29—1629—45, dated the 22nd July 1887, of the Government of India, in the Home Department, and the duty of exact obedience to them was impressed on all concerned:—

1. Save as in these Rules otherwise provided, all servants of Government, covenanted or uncovenanted, are forbidden to receive complimentary or valedictory addresses in any form, or to accept testimonials of any kind, or to attend public meetings or complimentary entertainments of a formal and public character held in their honour.

2. The Government views with disfavour all similar manifestations in the case of retired officers, when following immediately upon their retirement from active service, and designed as an acknowledgment of acts done by them while in the service of Government.

3. It is not intended to prohibit such an expression of regard for the private or official character of an officer retiring from service, or leaving his station or district, as is involved in a farewell entertainment supported by his personal friends, even though some of these may be his official subordinates. But it is expected that the proceedings on such occasions will be substantially of a private and informal character.

4 Local Governments and Administrations are authorised to forward to an officer who has left a station or district the resolution of any local public body recording a vote of thanks to him for help and advice afforded during his official connection with the station or district.

* * * * * * *

6. Nothing in the above rules is meant to prohibit compliance with the request of a public body that a Government officer should sit for his portrait, bust or statue in recognition of his public services: provided that the portrait, bust or statue is not intended for presentation to the officer concerned.

7. The participation of Government officers in the raising of funds for the foundation of scholarships, or for procuring a portrait, bust or statue, as a spontaneous recognition of the services of a Government officer is not forbidden; but it should be clearly understood that any solicitation on the part of officers of Government for subscriptions from any person who does not voluntarily come forward to contribute is disapproved by the Government of India.

8. The previous sanction of the Government of India must be obtained to the relaxation of these rules in any special case in which the Local Government or Administration may think this desirable.

Investment of public and charitable funds.

4. Government officers are forbidden to invest public and charitable funds otherwise than in Government securities, or to deposit such funds save in a Government Treasury, the Bank of Bengal, or one of its branches.

Unauthorized funds not to be created.

5. The creation of unauthorised funds by fines and deductions of pay, or in any other way, is strictly forbidden.

Copies of reports regarding officers.

6. If distinct charges are made against officers, or special praise awarded to them, they will, as a matter of course, be furnished with the remarks of their superiors; but they have no right to demand a copy of every official report made concerning them

Commission on purchases for Government forbidden.

7. Any commission on purchases made by a public servant on account of Government, or any gratification, or payment, the receipt of which is not specially sanctioned by Government, has been, by Notification in the Gazette, dated 16th July 1865, declared not to be a "legal remuneration" within the meaning of section 161, Act XLV of 1860.

3A. Officers of Government are forbidden to take loans from, or to place themselves under pecuniary obligations to, persons who are subject to their official authority or influence, or who reside, possess property, or carry on business, within the local limits for which they are appointed.

Pecuniary relations of Government officers with persons subject to their authority.

The following orders on the subject were issued under Resolution No. 637—22-640, dated 16th March 1888, of the Government of India in the Home Department :—

"From the replies to Home Department Circular of the 14th October 1887, it appears that there are no uniform executive orders on the subject of the pecuniary relations of Government officers with persons who are subject to their authority; and as the Regulation VII of 1823 applies only to Covenanted Civil Servants and only to such officers when serving in certain portions of the Bengal Presidency, the Governor-General in Council considers it desirable that definite instructions should now issue with the object of making the liability in this matter of all officers holding civil appointments the same throughout India. The Governor-General in Council is accordingly pleased to direct that the following rules shall be strictly observed in future :—

1. All Covenanted Civil Servants, Statutory Civilians, Uncovenanted Officers who hold gazetted appointments, and Military Officers in civil employ are prohibited under pain of dismissal from taking loans from, or otherwise placing themselves under pecuniary obligations to, persons subject to the official authority or influence of such Government officers, or residing, possessing property, or carrying on business within the local limits for which such Government officers are appointed.

2. This prohibition does not extend to transactions in the ordinary course of business with Joint-Stock Banks and British firms." 8-7-88.

7A. Persons living in Government buildings free of rent cannot utilise such buildings or portions of such buildings to their own pecuniary advantage by subletting and appropriating the rent. 8-7-88.

Occupants of Government buildings may not utilise them to their own pecuniary advantage.

9. By a Resolution of the Government of India, in the Department of Finance and Commerce, No. 3738, dated 10th July 1888, it has been decided that, without the special orders of the Government of India, no officer of Government, who is in receipt of furlough or leave allowance, may take service under any other employer in India, and no officer whose services have been lent to any other employer in India can take leave or obtain leave allowances from the Government of India unless he actually quits his employment for the period of such leave. 1-9-89.

Government officers prohibited from taking other service while on leave with allowances.

10. No ministerial officer holding a responsible position and dealing with accounts and money can be allowed to hold his appointment uninterruptedly for an indefinite time. After holding it for seven years, he must either be transferred to another appointment, in the same or another office or department, or be required to go on leave for a period of at least three months.

Ministerial officers dealing with money and accounts.

11. District officers will be held responsible for reporting the liability of their subordinates to transfer at the end of the prescribed period. This report, in the case of all subordinates employed under a Collector, will be submitted through Commissioners to the Board of Revenue, on whom will rest the duty (1) either of providing for the necessary transfer, or (2) of foregoing the transfer in case the subordinate concerned takes leave, and the Board see reason for retaining him in his old appointment.

12. In the case of subordinates employed under Magistrates or other officers, the required report will be submitted to the Commissioners or to the Heads of Departments, as the case may be, on whom will rest the responsibility imposed on the Board in regard to revenue subordinates. 1-9-89.

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13. No Government officials in India should, in any case, address official communications direct to (1) Officials in the United Kingdom, to (2) Officials in Continental Europe, or to (3) Officials in the Colonies. All references to the persons mentioned should be made through the channel of the Government of India and Her Majesty's Secretary of State. 10-1-90.

Channel of communication of Government officials in India with officials out of India.

"Treasurers are exempted from the operation of this rule."

4-8-91

"It is not the intention of these orders to prohibit the free communication between Local Governments and the adjoining colonial possessions of the Straits Settlements and Ceylon which has the sanction of long usage. They are rather directed to communications from individual officers than from Local Governments, which can be trusted to distinguish between correspondence which may be carried on direct and such as should go through the channel of the Secretary of State. The orders do not refer to correspondence with Consular or Diplomatic officers, nor do they supersede the orders contained in the Resolution of the Government of India in the Financial Department, No. 3512, dated 16th October 1885, regarding correspondence with the Director-General of Stores at the India Office." 1-3-90.

"Treasurers are exempted from the operation of this rule."

4-8-91.

Landholding and commercial speculation.

"14. The following rules regarding the connection of public servants with landholding and commercial speculation in India were laid down in the Circular letter of the Government of India in the Home Department, No. 21—797-806 (Public), dated the 13th May 1885, and are herewith republished for the information and guidance of all Revenue officers. Rulings which have been subsequently issued from the Home Department on the same subject have been introduced as notes.

15. In the course of correspondence with a Local Government, it has been brought to the notice of the Government of India that some misapprehension exists as to the precise scope and proper interpretation of the standing orders which regulate the connection of public servants with landholding and commercial speculation in India. The Governor-General in Council accordingly considers it desirable, in continuation of Home Department Resolution No. 5—224—246, dated 20th February 1884, to frame, for facility of reference on the part of Local Governments and Administrations and officers serving under them, a brief summary of the existing rules, and of the more important interpretations which have been placed upon certain of them by the Government of India with the approval of Her Majesty's Secretary of State.

Collection of Government of India orders.

Acquisition and possession of landed property intended to be applied to agricultural purposes.

16. Covenanted civil servants, military officers in civil employ, and all persons holding civil offices ordinarily held by covenanted or commissioned officers of the two classes above-mentioned are prohibited from acquiring or holding land within the province in which they are employed or with the administration of which they are concerned, whether that connection be permanent or temporary.* This prohibition does not extend to land occupied merely by buildings for residence and their usual appurtenances.

* To Secretary of State, No 40, dated 16th June 1873; from Secretary of State, No. 99, dated 26th August 1873 (embodied in Home Department Resolution No. 13—467, dated 13th February 1874)

17. Natives of India appointed under the Statutory Rules are permitted to hold any lands actually in their possession when they enter the service of Government, or which may come into their possession thereafter by inheritance, gift† or devise, provided that full information in respect of such lands is given to the Local Government, which will consider in each case whether the fact of an officer holding any particular lands need be a bar to his employment in the district where these are situated. No fresh purchase of land is, however, allowed on the part of a Statutory civil servant without the previous sanction of the Local Government under which he is serving.‡

† *i.e.*, *bonâ fide* gifts from relatives or near friends.

‡ Home Department Resolution No. 11—426—37, dated 17th March 1882, and circular letter No 26—1095—1104, dated 21st July 1882. (Despatch from Secretary of State, No 68, dated 8th June 1882.)

18. Uncovenanted officers exercising independent judicial or revenue functions, whether of European, Eurasian, or Native descent, are* not debarred from acquiring or possessing landed property in British India for agricultural purposes, provided that they must not hold landed property in the districts in which they are employed. Although uncovenanted officers are not precluded from holding land, it is inexpedient that appointments which necessarily confer a considerable amount of power and influence on their occupants, such as those of Munsif, Deputy Collector, and Tehsildar, should be filled by persons holding landed property within their jurisdiction.*

* Despatch from Secretary of State, No. 22, dated 10th August 1861.

19. Officers(*a*) of all classes (including candidates for office) must be required to make a declaration(*b*) of the fact of their being in possession of, or of their having acquired, landed property stating the district within which it is situated, with such other particulars as may be considered necessary, of which registers should be kept by the Local Governments concerned.†

† Despatch from Secretary of State, No. 22, dated 10th August 1861.

(*a*) NOTE 1.—It has been laid down that the expression "officers of all classes (including candidates for office)" applies to all officers in superior service, and covers canal revenue and water establishments, including patrols. (Home Department No 10R—636-60 (Public) of March 1890, and No. 1050G, dated 24th April 1890, from Government of India, Public Works Department.)

(*b*) NOTE 2.—It has been ruled that similar particulars must be given of property held by, and managed by, wives of officers or other members of their families living with, and in any way dependent on, them; and that the management of such property shall be subject to the same restrictions as that of property belonging to themselves. (Home Department No. 23—2405-14 (Public), dated 11th September 1888.)

20. It is incumbent on the several Local Governments to take care that no officer who may be in possession of landed property in British India or elsewhere, to whatever branch of the service he may belong, shall apply any portion of the time and attention which ought to be devoted to his public duties, whether Civil or Military, to the management of that property, and that longer or more frequent leaves of absence are not permitted on that account.‡

‡ Despatch from Secretary of State No. 22, dated 10th August 1861.

Acquisition and possession of landed property in Native States for any purpose.

21. Civil servants and military officers in the actual service of the Crown in India are prohibited from holding lands in a

Native State for any purpose whatever. This prohibition does not extend to land occupied merely by buildings for residence and their usual appurtenances.

Investments other than those in land for the profits of cultivation.

22. With regard to investments other than those in land for the profits of cultivation, officers of every rank and class in the public service are expected to abstain from any investment (though of itself unobjectionable) which interests them privately in affairs or undertakings of the kind with which their public duty is connected.* Subject to this general proviso, there is no objection to Government† servants holding shares in mining or other companies (including agricultural companies) having for their object the development of the resources of the country, provided that they must not take part in the management of any such company, and that they must not be employed in the districts where the operations‡ of the company with which they may be connected are carried on.§ This latter prohibition must be held to apply sometimes with less, sometimes with greater, force to certain officers connected with the Central Administration, such as members of the Local Government, Members of the Board of Revenue and their Secretaries; and to indicate the necessity of great circumspection on the part of such officers as to the undertakings with which they become connected in any part of the province in which they are employed.||

* Paragraph 6 of despatch from the Government of India to Secretary of State, No. 40, dated 16th June 1873; Despatch from Secretary of State, No. 99, dated 26th August 1873, and Home Department Resolution No. 13—467, dated 13th February 1874.

† The Secretary of State has held (a) that the standing orders as to the connection of Government officers with trading companies apply only to gazetted officers of the covenanted and uncovenanted services, and do not apply in the case of clerks and other ministerial officers in Government employ, with regard to whom the supervision of heads of departments should suffice as a check.

(a) Despatch No. 73, dated 19th July 1883, paragraph 5.

‡ *N. B.*—The right of officers, Civil and Military, to hold shares in agricultural companies operating in Native States, is regulated by the same rules as apply to their holding shares in similar companies within British territory.

Despatch from Secretary of State, No. 22, dated 25th November 1862, paragraph 5.

§ Despatch from Secretary of State, No. 46, dated 31st May 1862.

|| To Madras Government, No. 1086, dated 10th July 1884.

23. In the matter of taking part in the management of a company, it has been decided¶ that the prohibition was not intended to apply to the participation of Government officers in the direction of those companies only which are designed to develop the resources of the country,

¶ Despatch from Secretary of State, No. 73, dated 19th July 1883, paragraph 4.

but also to preclude such officers from taking part in the direction of such institutions as banks.*(a) It has also been held that the prohibition against officers taking part in the management of a company applies† to public servants on leave equally with those in active service, but that it does not extend‡ to officers who, with the consent of the Government of India, take service under Railway Companies working under concession from Government, nor does it apply to the management§ of associations which are established *bonâ fide* for the purpose of mutual supply, and not of trade and trade profit (provided in this latter case that the interests of Government do not suffer by the double employment of the officer concerned). Although the prohibition against taking part in the "management" of a company cannot, taken literally, be held to debar an officer from taking part as a promoter, or as one of the applicants for registration in the Memorandum of Association, the Governor-General in Council has held that the danger against which the prohibition was aimed, namely, that of official influence being abused or official trust betrayed, is under such circumstances not much less than if the officer took part in the management after the company has been started. Government servants are therefore distinctly forbidden to take any part in the promotion or registration of companies.

* Paragraph 4 of despatch from Secretary of State, No. 73, dated 19th July 1883.

† From Secretary of State, No 99, dated 7th September 1882.

‡ Resolution of the Public Works Department, No. 1650-1672G, dated 14th December 1882.

§ Despatch from Secretary of State, No. 73, dated 19th July 1883.

(a) NOTE 1.—It has been decided by the Secretary of State that without previous reference to him no officer holding a permanent appointment under Government, whether pensionable or not, can be permitted to serve as a Director of any Bank or Public Company. The fact that the service of an officer is non-pensionable does not affect the question. (Despatch from the Secretary of State for India, No. 25 (Financial), dated 7th February 1889.)

Speculations generally.

24. It is a standing order that servants of Government are required to abstain from speculative investments; but no literal definition has been laid down as to the stage at which, or the circumstances under which, the holding of land or other valuable property becomes speculative. It is obviously speculative to secure a grant of land supposed to be *auriferous* with the object of disposing of it hereafter to companies. Habitual speculation by officials has been always held to be an evil; and the Government has reserved|| to itself full power to deal stringently with the practice

|| Paragraph 7 of despatch to the Secretary of State, No. 40, dated 16th June 1873. Despatch from the Secretary of State, No. 99, dated 26th August 1873.

whenever it appears to prevail. The general distinction which exists between permanent and speculative investments is sufficiently described in the extract given in the margin, from Home Department letter to the Government of Bengal, No. 1495, dated 10th April 1873.

The Government of India consider that there exists an essential difference between permanent and speculative investments; that the distinction is one of motive, and that the frequency of a man's purchases and sales may be, and usually is, very good evidence of his motive in effecting them. If an officer habitually buys and sells securities of a value notoriously fluctuating, it is clear that he is addicted to speculation, and he thereby undoubtedly lays himself open to the disapproval of Government, which can be expressed in various ways, and in a degree proportionate to the nature of the dereliction. If he engages in such pursuits to an extent which attracts public notice and unfavourable remark, so that his integrity or his application to his public duties is discussed and doubted, then he has given rise to a scandal with which the Government will have to deal.

25. The foregoing paragraphs contain a brief summary of the more important orders which have been issued from time to time on the subjects under notice, and the Governor-General in Council trusts that they will serve as a useful guide to Local Governments and Administrations and to officers serving under them. It should, however, be understood that this summary merely embraces the more important orders, and does not profess to be exhaustive"

6-8-90.

Rule 23 (a) NOTE 1.—The Secretary of State has decided that the sea orders regulating the connection of Government officers with Bank Trading Companies apply to all gazetted officers of Government, and that no such officer holding a permanent appointment under Government, whether pensionable or not, shall be permitted to serve as a Director of any Bank or Public Company without previous reference to him.

The Secretary of State has also decided that the Solicitors to Government at Calcutta, Madras, and Bombay may be permitted to serve as Directors of Banks and of Companies so long as the public service in no way suffers, and the interests of the Banks or Companies are not antagonistic to those of the Government, and that the like rule may be applied to Government Pleaders, Diocesan Registrars, Crown Prosecutors and Coroners.

(*Vide* despatches from the Secretary of State, No. 25 (Financial), dated 7th February 1889, and No. 53 (Public), dated 14th May 1891.)

The orders prohibiting Government servants from becoming Directors of Public Companies do not apply to non-gazetted and ministerial officers in Government employ, in whose case it is expected that the supervision of heads of departments and offices will suffice as a check. It must, however, be distinctly understood that Government can at any time prohibit any extra employment which in its opinion it is undesirable that its servants should undertake.

(*Vide* despatch from Secretary of State, No. 73 (Public) dated 19th July 1883.) 12-8-91.

8. Elephants should never be borrowed from zemindars or others for the public service except upon an emergency, and with the consent of the Board.

Elephants not to be borrowed.

SECTION III.—CIRCULAR ORDERS AND RULES.

(a) OF THE BOARD.

1. All the extant circular orders of the Board which it is necessary to include have been codified in this Volume and the Manuals; and every circular order of a permanent character now takes the shape of a paragraph, to be added, in its proper place, to these rules. Printed slips of all such additions are supplied for the purpose to all subordinate revenue officers.

Codification of Board's circular orders.

2. No circular order should be quoted, if its substance has been reduced to a rule and incorporated in this Volume or a Manual. The rules are the proper authority to quote. Old circular orders inconsistent with the rules must be understood to have been cancelled.

Rules to be quoted, not circulars.

3. The Board's circular orders are issued in bi-monthly parts, which are supplied direct (in any number required for office use) to every divisional, district, and sub-divisional office subordinate to the Board.

Issue of circulars.

4. Immediate attention must be paid by all grades of officers to the Board's circular orders. A Sub-divisional Deputy Collector, for instance, must at once prepare and submit to the Collector any information which he finds from a circular order will be required from him, without waiting for any special instructions.

Immediate attention to be paid to circulars.

5. Vernacular versions of the circular orders are issued for the use of the ministerial officers as soon as they can be prepared after the English version has been circulated.

Vernacular versions.

6. All rules to be issued under the provisions of any legislative enactments by local Governments with the previous sanction of the Governor-General in Council are, before submission to the Government of India, to be referred to the Legal Remembrancer, or some other competent legal adviser for opinion as to their general legality, and also as to whether they were drawn up in proper form as regards wording and arrangement. This course is to be invariably observed in the case of Government rules submitted by the Board, and it is to be distinctly stated that they have been settled in consultation with the Law officers of Government.

Rules under legislative enactments to be prepared in consultation with the Law officers of Government.

(b) OF COMMISSIONERS.

1. Commissioners are authorized to issue Circular Orders to their subordinates, on questions of procedure and general practice. A copy of every such circular should, when it relates to revenue matters, be transmitted to the Board of Revenue, and in other cases to Government.

Commissioners may issue circular orders.

(c) OF COLLECTORS.

Collectors not to alter practice.

1. A Collector may not alter any existing practice, or introduce any new practice, not specially required by law, into his district, without the sanction of the Commissioner, whose duty it is to preserve uniformity of practice in the districts of his division.

SECTION IV.—DUTIES OF THE BOARD.

Delays.

The Board are held responsible by Government for all delays in the despatch of business, although these may be due to the dilatoriness of some one or more officers subordinate to them. In like manner the Board hold each Commissioner responsible for delay in his division, even though it be due directly to the misconduct of a Collector, unless the Commissioner distinctly reports such misconduct. Collectors in the same way are entirely responsible for any delay by the officers under them.

Applications for sanction to expenditure to say whether budget provision exists.

2. In all applications forwarded to the Board for sanction of expenditure of any description whatever, it must be stated whether the expenditure is covered by the budget allotment of the office by which it is to be incurred under the head to which the charge appertains.

Transfer in account.

3. The Board are authorized to sanction transfers from one head of account to another.

Advocate-General.

4. Revenue officers may consult the Advocate-General on points of English law through the Board only.

Persons confined in the civil jail.

5. When any person is confined in the civil jail for non-payment of a debt to Government, the sanction of the Board is necessary to his release so long as a sum exceeding Rs. 1,000 remains due from him.

Reductions of establishment.

6. The Board are authorized to carry out, at once, any reductions of establishment which they may consider practicable, reporting the same for the formal sanction of Government.

Travelling charges.

7. The Board are competent to pass travelling charges at authorized rates to any amount.

Division of work in the Board's office.

8. The division of work between the two Departments or Sections of the Board is as follows:—

IN THE LAND REVENUE DEPARTMENT, *i.e.*, SECTION A.

1. Bengal Tenancy Act.
2. Budget and accounts.
3. Butwarrà, *i. e.*, partitions.
4. Government estates.
5. Establishments.
6. Miscellaneous.*
7. Land acquisition.
8. Embankments and irrigation.
9. Railways, including acquisition.
10. Land registration.
11. Rent-suits and processes.
12. Cess.
13. Settlement and surveys.
14. Wards', Attached and Encumbered estates.
15. Waste lands.

* This head includes civil suits, indents, records, securities, tours, land improvement, abstract of proceedings, and the like.

"(*a*) General." 9-11-91.

"Commissioners." 5-9-89.

"through the Board." 5-9-89.

(b) Tours.

1. *Members of the Board of Revenue.*—With regard to these officers, the Lieutenant-Governor has, in paragraph 36 of the Resolution, dated the 6th October 1891, on the Board's Land Revenue Administration Report for the year 1890-91, expressed himself as follows on the subject of the inspections to be made by them :—

"He thinks that some system should be organized by which the Members should either spend a definite portion of the year on tour or should visit a specified number of districts in the year. It would be advantageous both to themselves and to their subordinates if they were to inspect Commissioners' offices on the revenue side, collectorates in all branches of revenue work, distilleries and survey and settlement operations as far as they are able. Sir Charles Elliott is aware that the Members of the Board have to hear important revenue appeals, and that they are responsible for correspondence in affairs of considerable moment. But he believes that the appeals can be fixed and heard according to arrangement, and he presumes that correspondence can be carried on and disposed of by the Members when on tour. One Member only would ordinarily be absent from Calcutta at a time, so that urgent matters could be disposed of by the Member at the Presidency. At any rate the Lieutenant-Governor may safely say that he would welcome the co-operation of the Members of the Board in improving the mofussil revenue administration of the Province and assisting in the execution of the orders of Government."

Each Opium Agency should be visited once a year by the Member in charge of the Miscellaneous Revenue Department of the Board of Revenue. 9-11-91.

3 "section XV, rule 17A." 16 9-96.

Inspection of offices by District Officers.

"5. On receipt of the reports of the result of the annual inspection of their offices by the District Officers, the Commissioners are to submit to the Board, in the first week of April of each year, the names of the District Officers in their divisions who fail to make an annual detailed inspection of their offices in person." 9-4-96.

IN THE MISCELLANEOUS DEPARTMENT, *i. e.*, SECTION B.

1. Customs.
2. Excise.
3. License tax.
4. Marine.
5. Miscellaneous.
6. Opium.
7. Salt.
8. Stamps.
9. Stationery.
10. Tolls and Canals.

SECTION V.—DUTIES OF A COMMISSIONER.

(*a*) GENERAL.

Extracts from character reports.

1. Commissioners are not at liberty to give extracts of the reports on the characters of officers which they make to the Board, without obtaining the Board's permission.

Estimation in which subordinate officers are held by a Commissioner.

2. If a Commissioner knows and does his duty, there can never be any mistake on the part of any of his subordinates as to the estimation in which he is held by the Commissioner, or as to the general nature of the report which the Commissioner will make concerning him.

Transfer of ministerial officers.

3. The Commissioner should annually inquire (upon his visit to the district, if he goes there,—otherwise, by special letter), how far the Collector of each district of the division has attended to the provisions of Section VI (*a*), rule 3, and whether it is necessary for him to transfer any officer from the district to another district. He should mention the subject in his annual report.

Representations from subordinates relating to their services.

4. Commissioners and Collectors are not to forward to the Government representations from their subordinates relating to the personal services of the latter. Persons desiring to bring their claims on such ground to notice must do so through the public post.

Half-yearly inspection of offices by District Officers.

5. On receipt of the reports of the result of the half-yearly inspection of their offices by the district officers, the Commissioners are to submit to the Board in the first weeks of April and October, respectively, the names of the District Officers in their divisions who fail to make a half-yearly inspection of their offices in person.

Programmes and schemes of field operations for survey and settlement.

6. As important operations have sometimes to be postponed for no other reason than delay on the part of local officers in submitting their programmes of field work, Commissioners of Divisions are to see that the orders which prescribe that, when survey and settlement operation are in progress, or may hereafter be taken up under the orders of the Board, the programmes and schemes of field operations are to be submitted through the Commissioner to the Board in time to obtain their orders in or before October each year, are carefully attended to, as the loss of a season or even part of a season in important operations may involve a heavy loss of Government revenue.

Appeals pending before Commissioner against his orders as Collector.

7. A Commissioner in dealing with appeals pending against his orders as Collector, may, and should take up the appeals when he thinks there are sufficient grounds for reviewing his former orders, and in other cases forward them, without requiring a further stamp from the appellant, to the Board as though they were appeals from his orders as Commissioner.

Proprietary allowances.

8. In the case of estates managed directly, or let in farm, Commissioners are competent to authorize payment to the disseized proprietor of an allowance to an amount not exceeding 10 per cent. on the net collections. They are also competent to sanction compensation to proprietors for loss of settlement in badshahi tenures settled with the mafidars under the rules for the attachment of such tenures.

Payment of proprietary allowances to shareholders.

9. If a joint receipt from all the shareholders cannot be obtained, proprietary allowances may be paid separately to the individuals entitled, if there is a record of their share in general register A, and if their right to receive the allowances is undisputed.

Commissioner may pass travelling charges.

10. A Commissioner is competent to pass travelling charges at authorized rates to any amount.

(*b*) TOURS.

Duration of tour in each district and sketch of inspection to be made.

1. Commissioners are expected to pass at least a fortnight annually in each district of their divisions. The following is a general sketch of the inspection they are expected to make of each district office, and of such sub-divisional offices as they can conveniently visit. This inspection will be facilitated by the use of the Inspection Manual issued by the Board which contains a series of questions calculated to test the work in all departments of a Collectorate with the exception of the Treasury and Account Departments, for which a set of questions, under the authority of the Accountant-General, has been prescribed.

Examination of registers.

2. They are to examine carefully all the registers, ascertaining that they are punctually and neatly kept, and pointing out any error or mistaken practice that may come to light.

3. Special attention is to be paid to the registers prescribed by law (A to K). Inquiry should be particularly made whether general register B, part I, is kept up by the addition of estates of which the revenue is redeemed under the Chapter on *Land Revenue Roll and Accounts*, or which are, otherwise, declared revenue-free.

4. The Commissioner should propose immediately any measure that may appear necessary for keeping these important records in thorough order, and should ascertain that the rules in the Manual on *Land Registration under Act VII (B.C.) of* 1876 are properly attended to.

Treasury inspection.

5. He should inquire how far the treasury rules are attended to, examining carefully the treasury records and accounts, and should ascertain by personal inspection that the custody of treasure, currency notes, stamps, and opium, is provided for according to rule.

"The following is a general sketch of the inspection they are expected to make of district and subdivisional offices." 9-11-91.

1. All Commissioners should be on tour at least four months in every year, and spend at least a fortnight in each district, inspecting each year every Magistrate's and Collector's office in all its branches, every subdivisional office, every registration office and dispensary at district or subdivisional head-quarters, every jail, subsidiary jail or lock-up; also every settlement mentioned in the settlement report of the Director of Land Records and Agriculture, which is under their orders, and so far as possible the summary unprofessional settlements of Government or temporarily-settled estates which are made by the district staff. They should pay special attention to the working of the Court Sub-Inspector's office, the regularity of attendance of Honorary Magistrates, the disposal of criminal cases by stipendiary Magistrates, the frequency of remands, the work of the record-room, the certificate department, the land-acquisition department, and the tauzi department.

The Commissioners of Orissa and Chota Nagpore should spend more than four months on tour, and should visit each Tributary State under them if possible each year, and at any rate once in two years. The tour of the Commissioner of Chittagong should always include a visit to the Lushai Hills. Tours should not be confined to the cold weather, but should be made in the rains also, specially in Eastern and Central Bengal, and wherever water communication is easy.

Every Divisional Commissioner shall give in his Administration Report an account of the tours of inspection which he and the officers under him have made in the year, showing what places they have visited and what special matters have engaged their attention.

9-11-91.

Registry of new estates.

6. He should inquire whether the immediate registry of new estates is cared for.

Securities of ministerial officers.

7. He should ascertain that the securities of the ministerial officers have been properly tested.

Survey records and maps.

8. The state of the survey records and maps should be specially ascertained.

9. The Commissioner is to inquire whether the rules for the simplification of English correspondence (*Section XXI*) are carried out.

English correspondence.

Record-room.

10. He should examine the record-room, and see that the record rules (*Records Manual*) are adhered to.

Library.

11. He should examine the office library, and see that the rules (*Section XXIX*) are attended to.

Rules for taking evidence and for the service of process.

12. He should ascertain that the rules for taking evidence are suspended in each court in the district, and that the rules for the service of processes of the revenue courts (*Chapter on Practice and Procedure—Judicial*) in English and in the vernacular are suspended in some conspicuous place in the offices of the Collector, Deputy Collector, and Nazir respectively, where they can be read by the general public.

File of general powers-of-attorney.

13. He should ascertain that the file of copies of general powers-of-attorney is properly kept, and that the powers are attested as directed in Section XXX, rule 4.

Correction slips for Board's Rules.

14. He should ascertain that the slips furnished by the Board are regularly and intelligently inserted in this Volume and the Manuals.

Excise Department.

15. He should inquire into the working of the Excise Department, and ascertain that the officers in charge of public distilleries thoroughly understand the use of the hydrometer; that the Collector and his staff visit the distilleries regularly and frequently; and that the tables of duty furnished by the Board are hung up and used at each distillery.

Attendance Register and state of business.

16. He should examine the Register 24 of attendance at office kept by each officer; inquire minutely into the state of business before the Collector; provide for the disposal of arrears; and prevent the neglect of any particular branch of duty, or of any of the rules for the conduct of business, such as the rules for taking evidence, &c.

Other aids to inspection indicated.

17. The above is not intended to be an exhaustive description of a Commissioner's duty when inspecting a Collector's office; but it will be found helpful as a memorandum of the chief points of general inquiry. With lithographed circular No. 9 of 1853 was circulated a specimen letter addressed by a Commissioner to a Collector after one of these inspections, which shows the nature both of the inquiry to be made and of the orders to be addressed to Collectors.

When Commissioners' inspections to be communicated to Board.

18. Whenever a Commissioner's inspection order contains anything of particular interest, recording, *e.g.*, either a remarkably creditable, or a remarkably discreditable, state of the office, a copy is to be submitted to the Board. But in regard to treasuries, for the inspection of which special rules have been prescribed, the memoranda embodying the inspection orders of Commissioners is always to be separately submitted to the Board.

Inspection order book.

19. The Register 26 serves also as an inspection order book for each head-quarter and sub-divisional station, in which are entered, in separate paragraphs, the orders passed by every inspecting authority, Commissioner or Collector, as the case may be, upon each visit. All such orders should be recorded on the left half of a foolscap sheet, the right-hand half being reserved for the record of the measures taken by the station officer in consequence. This record should always be in the officer's own handwriting. Commissioner's orders, passed upon inspection of sub-divisions, should be always sent in at once for the Collector's information.

SECTION VI.—DUTIES OF A COLLECTOR.

(*a*) GENERAL.

Collector's duties in relation to his subordinates.

1. The communication between a Collector and his deputies should be close, constant and personal; not confined to the interchange of official orders and reports. The careful supervision of the proceedings of his deputies, both at head-quarters and at sub-divisions, is one of the most important of a Collector's duties.

Responsibilities of Native officers to be enforced.

2. Collectors are to be careful that no Native officer, especially no serishtadar, is permitted to evade his obligations, particularly in the way of authenticating books, documents, accounts, &c., by his signature.

Transfers of ministerial officers.

3. The Collector has full power to transfer any ministerial officer from one office, be it head-quarters or sub-divisional, to another, within the district, as he may think expedient for the public service; and the Commissioner has full power, in the same way, to transfer an officer from, and to, any office within the division. Collectors should, however, avoid effecting transfers during the year, unless such a course is absolutely necessary. As a rule, they should report the transfers they wish to make to the Commissioner in February of each year, so as to admit of the transfers being regulated generally over the whole division by the Commissioner, after consideration of the recommendations made by the several district officers subordinate to him.

Charge of office during absence of Collector.

4. Whenever a Collector proceeds to the interior of his district on duty for more than a very short time, he must report to the Commissioner the arrangement which he proposes to make for the charge of the treasury and the performance of the current duties of his office.

"This record should contain a condensed and clearly written memorandum showing merely the important points noted by the inspecting officer." 1-10-93.

Absence from illness.

5. If a Collector or Deputy Collector is unable, on account of illness, to attend office for more than a week in one month, or for more than three consecutive days at any time, the circumstance should be reported for the information of the Commissioner without delay.

Summoning by Collector of officers subordinate to other authority.

6. An officer partly subject to any other authority must not be summoned by a Collector without intimation to the other authority.

Collectors not to borrow money.

7. Collectors are strictly forbidden to borrow money from landholders, or managers of wards' estates, or guardians of wards.

Committee of arbitration in cantonments.

8. The Collector is to be a member of the committee of arbitration for valuing premises, the property of individuals, in cantonments, in case of necessity, according to the military law.

Collectors as trustees for Government securities.

9. Collectors are trustees for Government securities in the cases provided for by sections 9 and 10, Act XXVII of 1860.

Absence on account of examinations.

10. As under the present system of examination most officers are examined within their own districts, it is unnecessary that leave of absence should be granted to these officers, as heretofore, for the purpose of attending those examinations. District officers are authorized in each case to fix, according to circumstances, the number of days during which each officer may be absent on this account from his sub-division, or from any duties entrusted to his charge.

11. In the case of executive officers, the district officer shall report for the information of the Commissioner of the division the number of days for which each of the examinees in the district has been allowed leave of absence, and that he rejoined his duties within the time allowed.

12. When an officer has to attend an examination in a district other than that to which he is attached, the time allowed will be fixed in the same manner by the Collector.

Programmes and schemes for survey and settlement operations.

13. Collectors and Deputy Commissioners of districts in which survey and settlement operations are in progress, or may hereafter be taken up under the orders of the Board, are to submit their programmes and schemes of field operations to the Board through the Commissioner of the Division in time to obtain the orders of the Board in or before the month of October of each year.

Receipts for registered letters.

14. Receipts for registered letters addressed to the Collector of a district may be signed by any person connected with the Collector's office, or who may be authorized by the Collector to sign. District Officers are to issue a formal office order naming the person or persons whom they may authorize to sign post office receipts for registered covers. The person signing a receipt for a registered cover is invariably to open it himself and satisfy himself in regard to its contents. The responsibility for its contents will then rest with him, unless he can show how he has disposed of them.

Payments to legal representatives of deceased creditors of the State.

15. A Collector may satisfy the undisputed claims of parties claiming to be the legal representatives of deceased creditors of the State to sums of Rs. 100 and under without requiring the production of a certificate under Act XXVII of 1860. There must be, of course, no doubt as to the money being due to the estate of the deceased and as to the right of the claimant. In no case may more than Rs. 100 be paid away without a certificate.

Instalment bonds.

16. In all cases where debtors either to Government or to wards' estates are permitted to execute a bond or kistbundi for any sum realisable under the Public Demands Recovery Act, VII (B.C.) of 1880, they should be required to add a written agreement to the bond or kistbundi, bringing it expressly under the provisions of clause 8, section 7 of the Act, and in such cases the Collector should see that the instrument is duly registered.

Procedure on attachment by Sheriff of Calcutta of money in a Collector's hand belonging to private individuals.

17. Upon receipt of a notice from the Sheriff of Calcutta attaching money in a Collector's hands belonging to private individuals, the Collector is to send a simple acknowledgment of the receipt of the notice. He is then, immediately, to communicate to the Solicitor to Government the circumstances under which the money came into his hands, the conflicting claims (if any) which have been made to it, and his reasons (if any) for thinking that the money should not be paid to the Sheriff. This information is to be furnished in so complete a shape as to enable the Solicitor without delay, and without further reference, to prepare an affidavit to be sworn by the Collector, if it should be thought advisable to show cause against any rule *nisi* for the payment of the money being made absolute. The Collector must be careful, meanwhile, to confine himself to acknowedging the notice. He must not pay away the money without specific instructions from a competent authority, or he may render himself personally liable for the amount.

(*b*) TOURS.

Extent.

1. A Collector is expected to visit every part of his district at least once in three years.

Importance.

2. The duty of visiting the interior for the purpose of acquiring, by personal observation, a knowledge of the actual circumstances of his district is one of so great importance that its neglect by a Collector is on no account excused.

Arrangement.

3. Either an Assistant or Deputy Collector should be left, during the Collector's absence, in charge of the station. Even if there be no such officer, a Collector can easily arrange to be absent for short intervals in the interior without detriment to the public business.

Personal performance of duties.

4. Collectors are expected occasionally to perform in person such duties as settlements, &c., which are in general done by their subordinates.

1. *District Magistrates and Collectors and Deputy Commissioners.*—These officers, when in charge of large districts with many subdivisions, should spend four months on tour annually: for small districts three months will suffice. They should inspect each subdivisional office twice a year, looking specially into the working of the branches of work mentioned in the instructions given in the case of Commissioners. The rest of their tour time should be devoted to making acquaintance with the chief residents in the district and the state of administration in the mofussil as regards roads, embankments, water communications, markets, ferries, pounds, &c. They should visit each municipality once a year and inspect the municipal office, looking specially into the distribution of work among the Commissioners, the arrangements for registration of births and deaths, and for sanitation, the assessment, collection, and arrears of municipal taxes. They should inspect their own offices twice a year while at head-quarters, carefully examining the work in every branch. Their tours, like those of the Commissioners, should not be confined to the cold weather, but should be partly made during the rains.

The following is a list of the districts which are to be classed as large:—Burdwan, Midnapore, Nuddea, Jessore, Murshidabad, Rangpore, Dacca, Backerganj, Maimansingh, Patna, Gya, Shahabad, Bhagulpur, Sonthal Pergunnahs, Hazaribagh, Lohardaga. The rest fall into the class of small districts, for which three months is to be the minimum period of touring required annually. In the 24-Pergunnahs the tour should be divided between the Collector and the Joint-Magistrate, as it is impossible for the Collector to be absent for three months of the year from his head-quarters.

9-11-91.

"Collectors are to submit to the Commissioner, before the 1st of June and October in each year, a programme of their proposed tour in the interior during the ensuing rainy and cold weather, respectively." 1-9-94.

Diaries.

"8. Collectors are required to submit monthly, or less frequently, as may be prescribed by the Commissioner, diaries of their tours. These should be written by the Collectors themselves on half margin in a bound book, and copies should be submitted to the Commissioner on half margin. The Commissioner will record orders on the margin and return the paper to the Collector for information and return (to Commissioner's office), or retain it in his office forwarding only copies of his orders, as in each case may be most convenient. The Collector will then cause the Commissioner's remarks, if any, to be entered on the margin of his original diary book." 17-11-92.

Office inspections.

The Government attaches much importance to the careful inspection by Magistrate-Collectors of their own offices, but it will suffice if there is one detailed inspection of the work in all departments annually by the District Officer. Such inspections should ordinarily be made in the hot weather and rains, except when the bulk of the Collector's touring has to be done in the rainy season. In making the annual inspections of his office, the District Officer should be guided by the rules, so far as they are applicable, contained in Section V (Commissioner's tours), which point out the *principles* on which Commissioner's inspections are to be conducted. An inspection, when it comes very closely after the one made by a Commissioner, may as a rule be directed mainly to an examination into the way in which the suggestions or orders given at previous inspections have been carried out. Each District Officer should report to the Commissioner the results of the inspections on or before the first week of April of each year. Such reports need not contain all the minute details of the inspection, but should give the general results in such a manner as to indicate the condition of the office or department inspected, and to place prominently before the Commissioner any matters on which any action or orders on his part appear to be called for, or which he should be informed of. 9-4-96.

Programme.

5. Collectors are to submit to the Commissioner, before the 1st of October in each year, a programme of their proposed tour in the interior in the ensuing cold weather.

Commissioner may alter.

6. The Commissioner will make any alteration that he thinks necessary in the Collectors' programme, and he is bound to see that the programme is carried out.

Report of arrangement.

7 The Collector is to report to the Commissioner his departure from his station on a tour, and the arrangement that he has made for the current duties of his office.

Diaries.

8. Collectors are required to submit at the close of each tour, or less frequently, as may be prescribed by the Commissioner, diaries of their tours during the cold weather. These should be written by the Collectors themselves on half margin and submitted in original. The Commissioner will make his notes on the margin and return the diary to the Collector.

Their object.

9. It is not intended that these diaries should be so elaborate as to impose on the Collector any serious labour in addition to his ordinary duties. The object is to give the Commissioner information of a general nature as to the condition of those parts of his jurisdiction which he is unable to visit himself. Should the Collector happen to accompany the Commissioner on any tour, no diary will be required.

Subjects to be noticed.

10. The diary should contain remarks on such of the following points as may call for notice: Date; name of place visited; general condition of the country; state of crops; public feeling and health; any interesting facts elicited in conversation with natives of influence and position, or with other classes; relations between landlords and tenants; state of roads; wards' and Government estates; progress of local works; anything remarkable in connection with movements of people, or traffic in food staples, and the like; rise or decay of local industries, &c.

Inspection of institutions.

11. On inspecting institutions which keep visitors' or inspection books, the Collector will of course record his remarks therein, but may insert in his diary a few notes as to the general condition of the institution whenever necessary. In the case of institutions which do not keep visitors' books, a fuller report should be given.

Irregularities.

12. Any abuses or irregularities deserving of special reports need not be reported in full in the diary, but a brief remark may be made to the effect that a report is under preparation.

Office inspections.

13. With a view to ensuring a more careful supervision by District Officers of the details of office management, the Board have directed that every District Officer shall make a half-yearly inspection of all branches of his office, guiding his inquiries by the rules, so far as they are applicable, contained in section V (Commissioner's tours), which point out the principles on which Commissioners' inspections are to be conducted. Each District

Officer will report the result of his examination in detail to the Commissioner on the 1st day of April and October respectively.

Inspection Manual.

14. These inspections will be facilitated by the use of the Inspection Manual. It is not intended that answers to the questions in the Manual should be specially recorded and transmitted for the consideration of the Board. Commissioners will exercise a discretion in calling for the submission of answers, if they should think it necessary. But primarily, the object of the Manual is to assist officers in inspection. These inspections should not be made at fixed times, but irregularly and without notice.

Sub-divisional officer's diaries.

15. Sub-divisional officers will in like manner submit diaries to the Collector, who will return them after perusal with his notes, unless he considers it necessary to submit them for the information of the Commissioner. These diaries should enter somewhat more into detail than those submitted by the Collectors, and should contain, in addition to the points noted in paragraph 10, references to minor local institutions, such as cattle-pounds, ferries, village roads, and the like.

To be kept in a separate file.

16. The diaries of each cold weather tour should be kept in a separate file to enable the Collector to compare the circumstances of past years with those of the present.

Notes on any special points.

17. Commissioners and district officers are competent to prescribe the insertion in the diaries of notes on any points of special, local, or temporary interest.

Skeleton diaries.

18. The diaries now prescribed are quite independent of the skeleton diaries to accompany travelling allowance bills referred to in No. 7 of the Accountant-General's circulars in force in April 1887.

Inspection duties.

19. The rules in Section V (*b*) apply, *mutatis mutandis*, to the inspection by Collectors of sub-divisional offices.

SECTION VII.—ASSISTANT COLLECTORS.*

Employment in cold weather.

1. Assistants may be employed, during the cold weather, entirely upon revenue duties in the interior, taking up only such criminal duties in the neighbourhood of their encampment as will not interfere with their revenue duties. It is very desirable that Assistants should be as much in the interior of their districts as possible, in the cold season, performing settlement or other duties.

Examination of returns.

2. Assistants may be very usefully employed in examining and attesting the periodical returns despatched from the office. This will give them a good practical knowledge of their duties.

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* See Regulation IV of 1821.

"13A. In each half-yearly report it is to be stated distinct-

Orders at previous inspections to be noticed.

whether the orders given at the last previous inspection (by the Collector or Commissioner) have been duly carried out; if not, a full explanation of the omission is to be submitted." 3-11-90.

"yearly" 9-4-96.

For Rule 3, section VII, page 21 of the Revenue Officers' Manual, 1888, *substitute*—

"3. The Government of India having called attention to the great importance of Assistant Collectors acquiring a knowledge of land surveying and of settlement details, so as in future to be able to check the proceedings of their subordinates in these respects, it has been directed that Assistants are to be attached to survey and settlement parties as opportunities occur, and that as in Lower Bengal such opportunities do not often present themselves, every Collector to whose district an Assistant of more than three months' standing is attached, is, during the cold weather, to assign some duty to him which shall tend to qualify him to become a Settlement Officer and to decide questions of boundary by making use of the thakbast and survey maps. The Government of Bengal has now issued specific instructions on the subject, and the Board desire that, whenever survey-settlement operations are in progress in any district, all the junior members of the Indian Civil Service in that district, employed in executive duties, should receive some training in the work of —(*a*) survey, (*b*) khanapuri, and (*c*) attestation. If there is an Assistant Magistrate and Collector at the head-quarters station of the district, he should be attached to the camp of the Survey Officer to learn survey and khanapuri, and to that of the Settlement or Assistant Settlement Officer to learn khanapuri and attestation, spending about a month in each camp. A member of the Indian Civil Service in charge of a subdivision in which such operations are in progress should devote as much spare time as possible to making himself acquainted with the methods of survey-settlement employed. He should not neglect his subdivision, but should spend some days of his tour season in the survey and settlement camps, with a view to acquiring as much practical knowledge of the work as he can. The Director of Bengal Surveys and the Director of Land Records and Agriculture will respectively arrange that such officers receive full assistance from the officers in charge of the different camps, and that their services are utilised to the utmost." 8-2-94.

Training in survey and settlement work.

"4. The subject of the employment which has been given to each junior Civilian under these orders and the proficiency he has attained should be treated in the Commissioner's Land Revenue Administration Report, any special aptitude shown by junior officers in this kind of work and the time actually spent by them being particularly noticed. At the half-yearly departmental examination of the junior members of the Civil Service their knowledge of the laws and rules on the subject of survey and settlement is to be tested." 8-2-94.

Training in survey and settlement work.

3. The Government of India having called attention to the great importance of Assistant Collectors acquiring a knowledge of land surveying and of settlement details, so as in future to be able to check the proceedings of their subordinates in these respects, it has been directed that Assistants are to be attached to survey and settlement parties as opportunities occur. In Lower Bengal such opportunities do not often present themselves, and some other means must ordinarily be looked to for the purpose of training the Assistant to that branch of his future duties. The Board therefore have directed that every Collector to whose district an Assistant of more than three months' standing is attached, is, during the cold weather, to assign some duty to him which shall tend to qualify him to become a Settlement Officer and to decide questions of boundary by making use of the thakbust and survey maps. An Assistant might, for instance, take his first lessons from a Deputy Collector who is actually employed on settlement duty, and he might be required to draw up the report of the settlement as made by the Deputy Collector under the Assistant's observation, so as to show that he has entered into and understood the different processes.

Report to be submitted.

4. At the end of every official year a special report is to be submitted of the employment which has been given to each Assistant under these orders, and of the proficiency which he has attained. Any special aptitude shown by Assistants in this kind of work is to be particularly noticed in the annual Land Revenue Administration Report. At the half-yearly departmental examination of Assistants and others, the Assistant's knowledge of the laws and rules on the subject of survey and settlement is to be tested.

SECTION VIII.—UNCOVENANTED DEPUTY COLLECTORS.*

Mode of address.

1. An uncovenanted Deputy Collector is to be addressed as "Esquire," "Khan Bahadur," or "Rai Bahadur," according to his nationality.

Deputy Collector may not.

2. Uncovenanted Deputy Collectors are forbidden, on pain of dismissal or removal—

1st.—to employ, or retain on their establishment, any person being their private creditor, or any relative, dependent, or surety of such creditor;

employ creditor,

2nd.—to borrow money from, or in any way incur debt to, any zemindar, talookdar, ryot, or other person possessing real property, or residing in, or having a commercial establishment within, the city, district, or division to which their authority may extend;

borrow in the district,

3rd.—to take a farm of any estate borne upon the revenue-roll of, or situate in, or belonging to a ward of, the district in which they are employed;

take a farm in the district,

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* See Regulation IX of 1833.

4th.—to purchase lands sold at public sales by the Collector, or to hold land in the district in which they are employed;

buy land,

5th.—to engage in any commercial transaction within the district in which they are employed.

or trade.

3. A Deputy Collector is not to be employed upon duties which cannot possibly pay for his salary, or even travelling allowances, such as, for instance, searching for small estates. A Collector is responsible for any waste of the time of his subordinates in unnecessary travelling or profitless employ.

Not to be employed on trifling duties.

4. A Deputy Collector can exercise the powers of a Collector under Act XX of 1848.

5. Commissioners are authorised to sanction, when necessary, a maximum of Rs. 10 a month for the office rent of an uncovenanted Deputy Collector not in charge of a sub-division stationed in the interior of a district. The actual sum to be allowed in each case must depend upon the facility or otherwise of obtaining accommodation in the particular locality. This allowance may not be drawn at the same time as travelling allowance, and it is not to be granted if there is available room for the Deputy Collector in any Government premises at the spot.

Allowance for office-rent in the interior.

(*Note.*—The following rules apply to Covenanted officers also.)

6. An officer appointed to the charge of a sub-division is entitled to be provided with accommodation for his residence free of cost, or to house allowance in lieu thereof.

Sub-divisional officers.

7. When there is no Government residence at the sub-division, he will, for the first three months, draw the daily allowance to which he is entitled by the rules of his service when out in camp. After that period he will draw Rs. 50 per mensem until accommodation is provided for him.

When not provided with a house at a sub-division.

8. If, during the three months mentioned in rule 7 an officer leaves his head-quarters and marches in the interior of his district, the allowance under that clause will cease; and during the period of his absence on tour, he will be entitled to draw house allowance only at the rate of Rs. 50 a month under rule 7, in addition to the mileage or daily travelling allowance to which he may be entitled.

When absent on tour.

9. When an officer in charge of a sub division is obliged to vacate his residence for any extensive repairs or alterations to the building between the 1st of April and the 1st of November, he will be entitled to the same allowances as an officer taking charge of a sub-division at which there is no Government residence, that is, he will draw the daily allowance according to the rules of his service for the first three months, and Rs. 50 a month afterwards, until his residence is again ready for occupation.

When the residence is under repair.

" (*b*) Tours.

1. Subdivisional Officers should be on tour three months in the year, looking chiefly after the mofussil wants of the subdivision. They also should inspect their own office twice a year in every branch." 9-11-91.

" Each tahsildar's". 10-6-96.

10. The Department of Public Works will, however, always endeavour to make such repairs between the 1st of November and 1st of April, when the sub-divisional officer can reside in his tent, and when he will draw no allowance, unless he is out in the interior of the sub-division.

Period when repairs to be made.

11. Occasions frequently arise on which it is necessary to depute Assistant or Deputy Magistrates and Collectors from their head-quarters into the interior of the district on duties which enable them to make their temporary head-quarters at a sub-division or elsewhere, and which do not require constant marching about. On such occasions the officers will draw full travelling allowance, according to the rules in force, for the first month of their halt at any one spot, and half the allowance for the second and third months. After the third month this halting allowance will cease altogether. This rule is not meant to interfere with the right of the officers to draw full mileage or travelling allowance during the second, third, and subsequent months, for days on which they may be marching to make tours of inspection, &c.

Assistant or Deputy Magistrates and Collectors when temporarily stationed in the interior.

SECTION IX.—TEHSILDARS IN CHITTAGONG.

1. Five tehsildars are employed in the district of Chittagong for the management of the five Government Khas Mehals (covering more than two-thirds of the area of the district) under clause 2, section 2 of Regulation IX of 1825. This Government property was in Sir Henry Ricketts' settlement of 1848 settled in upwards of a hundred farms, the terms of which expired in 1870-72, and the lands have since been managed direct on the introduction of the present *tehsil* system. They were reunited under the Partition Act into five estates with defined geographical boundaries, and whenever any new estate is purchased for Government at a sale for arrears of revenue, it is the duty of the Collector to report the fact in Return IX with a view to the amalgamation of the estate with the khas mehal within the boundaries of which its lands are situate.

Tehsil circles.

2. At each tehsil there is a fixed establishment of clerks and peons, and temporary men are employed under the Collector's orders in time of pressure

Ministerial establishment.

3. Each tehsildar gives a security for Rs. 5,000, unless otherwise specially ordered, and his head clerk gives a security for Rs. 250.

Security.

4. The tehsildars are gazetted officers exercising powers as Deputy Collectors under Regulation IX of 1833, and may be employed on miscellaneous revenue duties.

Status of tehsildars.

5. Among the duties of the tehsildars are the following:—

Duties of tehsildars.

(*a.*) The maintenance of registers of the lands belonging to the estate. The principal of these is the rent-roll of lands

held by tenants (*i.e.*, the jummabundi of the khas mehal) with its subsidiary register of mutations made under clause 1, section IX, and clause 1, section XI, Regulation VII of 1822. The Rent-roll is divided into part I showing all *tenures* saleable under section 11, Act VII (B.C.) of 1868; and part II showing all *ryoti holdings* and *farms* in which the arrears of the Government demand are recovered by certificate.

(*b.*) The collection of the revenue, rents and cesses together, and miscellaneous receipts for bankar, &c., and the grant of receipts in the prescribed counterfoil form for every sum received.

(*c.*) Jointly with the head clerk, to keep the treasure under double lock.

(*d.*) To remit the collections promptly to the sudder treasury.

(*e.*) Not to retain above Rs. 3,000 in the treasure chests.

(*f.*) To maintain accounts and submit returns in the prescribed khas mehal forms. The principal return is Board's quarterly return I.

(*g.*) To prepare at once, on the expiry of the latest day for payment of arrears, lists of defaulting tenures which are saleable, and to send these sale lists promptly to the Collector; also to prepare and send similar lists of farms which are liable to cancelment for default:

also to apply in the prescribed forms for the issue of certificates for recovery of arrears due from ryoti and other non-saleable holdings.

(*h.*) On receipt of orders from the Collector to prepare the sale notices required by Act XI of 1859. certificate notices, &c., required by Act VII (B. C.) of 1880, and all process connected therewith, and after receipt of the papers from the Collectorate to cause all the notices and process to be duly served and published according to law.

(*i.*) To hear the objections under the Public Demands Recovery Act referred to them by the Collector, and to take steps for the prompt execution of all certificates for recovery of arrears.

(*j.*) To make surveys and other field enquiries under section 24, Regulation VII of 1822, and section 60, Act XI of 1859, and report for the Collector's orders in cases where newly purchased estates have been added to their khas mehals, and in cases where any saleable tenure on their rent-roll has been bought in, with a view to making ryotwari collections from the cultivated area, and registering for future leases such part of the area as is waste.

(*k.*) To receive (i) applications for leases of available plots and report to the Collector for orders, (ii) petitions for the exemption of tenures from sale which have defaulted after the legal latest day for payment of arrears, (iii) notices of surrender, (iv) petitions for mutation of names, &c.

(*l.*) To expend and account for sums sanctioned for improvements.

When to be placed in charge of sub-treasury.

4. A Collector may by a general order authorise a Subdivisional Officer, during his absence from the head-quarters of his subdivision, to place a Sub-Deputy Collector in charge of the sub-treasury. The personal responsibility for the treasury administration of his subdivision will, however, in such a case still remain with the Subdivisional Officer. 5-8-90.

(*m*.) To do all that an agent is required to do for the due management of an estate.

SECTION X.—THE SUBORDINATE EXECUTIVE ESTABLISHMENT: SUB-DEPUTY COLLECTORS AND CANOONGOS.

Strength of Subordinate Executive establishment fixed for each division.

1. The strength of the Subordinate Executive establishment, consisting of Sub-Deputy Collectors and Canoongos was fixed for each division by Government Resolution of 28th April 1881. A separate list of officers is kept for each division, and the distribution within the division is left to the discretion of Commissioners, who are to be guided in allotting the establishments by the requirements of districts, as they may vary from time to time. For purposes of gradation and promotion, a general list is kept up for the whole province.

To be employed on out-door work.

2. Sub-Deputy Collectors and Canoongos are primarily executive revenue officers, and are chiefly to be employed in the interior on out-door work. They may be vested with magisterial powers, on the recommendation of Commissioners.

Duties.

3. The following are among the duties which this establishment is expected to perform:—

(*a*). Duties in connection with the ordinary administration hitherto occasionally performed by supernumerary Deputy Collectors.

(*b*). Duties hitherto performed at sub-divisions by additional Deputy Magistrates and Collectors.

(*c*). Settlements not exceeding 2,000 acres in any one district in any one year.

(*d*). Management of Government estates yielding not more than Rs. 1,000 per annum.

(*e*). Taking up land for public purposes, not exceeding 20 acres in extent.

They are not to be employed as mere clerks to work in offices, but are to be employed actively for executive, statistical, and (where magisterial powers are given) judicial work. Government has laid down that under no circumstances whatever are Sub-Deputy Collectors or Canoongos to be employed on the investigation of criminal cases antecedent to judicial enquiry.

When to be placed in charge of treasure chest.

4. A Sub-Deputy Collector may, during the absence of the Sub-divisional Officer, be, with the special sanction of the Commissioner, placed in charge of the treasure chest; but the personal responsibility for the treasury administration of his sub-division will still remain with the Sub-divisional Officer.

Appointed by Government.

5. Sub-Deputy Collectors are appointed and promoted by Government, and are gazetted. Canoongos are appointed and promoted by Commissioners, and are not gazetted.

Allowance for chainmen and messengers.

6. A monthly allowance for chainmen and messengers has been sanctioned by Government for each Commissioner. Commissioners are authorised to fix the salaries

of chainmen and messengers or peons within the maximum of Rs. 8 and Rs. 6 respectively. The Board are required by Government to insist upon the responsibility of Commissioners for checking and employing these establishments only when actually required.

SECTION XI.—CANOONGOS IN ORISSA.

The following rules for the guidance of Canoongos are in force in Orissa:—

I.—It shall be the duty of each Canoongo to keep the following books in Ooriya, and to submit them for the inspection of the Collector or Deputy Collector whenever called upon to do so. (See list of books appended, A.)

II.—Every canoongo shall keep a diary, in which he shall enter the following particulars, or such of them as may be necessary daily: a copy of each day's entry shall be despatched to the Collector not later than the morning following. (See details appended, B.)

III.—He shall, as soon as possible, prepare from the Collector's register of rent-free holdings a register of such holdings as lie within his circle, and shall report all lapses or escheats of the same to the Collector as soon as may be after they occur; and on receiving orders from the Collector to that effect, shall note such lapses or escheats in his register. When such lapses become inconveniently numerous, the registers shall be re-written.

IV.—He shall prepare and correct from time to time a register of all estates and villages with their boundaries, articles of produce, rates of rent, any local customs connected with revenue matters, so as to be able to furnish authentic information on these heads when called for by Revenue or other authorities.

V.—He shall assist at all measurements of land, whether undertaken by officers of Government of the Revenue or other departments, or by landholders and ryots, under Act VI (B.C.) of 1862, and shall record and grant certified copies of the same if called on to do so.

VI.—He shall be the official indicated in Act X of 1859, as entrusted with the power of distraining crops and conducting the sales thereof under Act X, and of making local enquiries when ordered to do so by a competent court.

VII.—He shall, as soon as practicable, report to the Collector in his diary the death of all landed proprietors dying without heirs, or leaving heirs who are minors or disqualified by law from the management of their estates.

VIII.—He shall act as *ex-officio* manager of all wards' estates, the proceeds of which may be insufficient to provide special managers, and shall receive an allowance of Rs. 5 per centum on collections from such estates over and above his regular salary.

IX.—In special cases, when ordered by the Collector, he shall conduct the partition of estates within his circle, but he shall not ordinarily be charged with these duties in respect of estates of large extent or great intricacy of shares. He shall receive the same remuneration as is ordinarily awarded to an ameen in such cases.

X.—He shall assist in collecting rents in khas mehals in cases where surburakars have defaulted, or where from any other cause a village may have come under direct management.

XI.—As far as his other duties will permit, he shall endeavour to obtain copies of all the settlement bhowreahs of villages in his jurisdiction, to be open to inspection free of cost to all comers; but this duty shall not be allowed to interfere with his other duties.

XII.—He shall truly and faithfully inquire into and report on the validity of all securities of Government officers when the lands pledged lie within his circle.

XIII.—He shall publish all revenue proclamations and public notices.

XIV.—He shall publish all notices under Act VII (B.C.) of 1880, and conduct sales under the same.

XV.—It shall be his duty to report to the Superintendent of Embankments all breaches that may occur within his jurisdiction within a reasonable time.

XVI.—On the bealy or sarud rice crop being ripe, he shall, after personal inquiry, make a full report to the Collector of its outturn, and the same of all other crops during the year.

A.

LIST OF BOOKS TO BE KEPT BY CANOONGOS—RULE I.

a.—Books of Reference.

1. Rent laws in Ooriya.
2. Embankment laws in Ooriya.
3. Irrigation laws and rules in Ooriya, with rates of tolls, &c.
4. Board's stamp rules.
5. Copy of tolls on all ferries in their circle.
6. Penal Code and Civil Procedure Code.
7. Salt law and rules.
8. Civil Procedure Code.
9. Registration Act.
10. Stamp Act.
11. Road Cess Act.
12. Ooriya translations of the survey hand-book.
13. Primary schools and scholarship Resolutions published in *Calcutta Gazettes* of 2nd and 9th October 1872.

These are to be open to inspection of the public without payment of fees.

b.—Office Registers.

1. Register of rent-free lands in the circle.
2. Register of all villages in the circle, with boundaries and other detailed information.
3. Register of miscellaneous measurements under orders of revenue authorities.
4. Register of measurements under sections 9 and 10, Act VI (B.C.) of 1862.
5. Attachments under section 112, Act X of 1859.
6. Register of estates and proprietors taken from Collector's register A.
7. Register of Government, wards,' or attached estates under canoongo's management.
8. Detailed register of particulars of each estate entered in No. 7, by which to check the canoongo's management.
9. Register of pensioners.
10. Monthly report of state of crops.
11. Register of wards' estates.
12. Register of execution of decrees under Act X of 1859.
13. Register of perwannas received and executed.
14. Register of all patwaris in canoongo's jurisdiction.

B.

F CANOONGO'S DIARY—RULE II.

abs and orders received from Revenue authorities.

2. Brief account of the method in which orders have been executed.
3. Statements of all accounts of money received or realized, and on what account (some canoongos keep a separate book for this).
4. Amounts remitted to collectorate or other places, or paid to decree-holders.
5. Details of any special occupation in which he has been engaged (only when necessary).
6. Information of floods, drought, or any event which may be anticipated to affect the crops, &c., unfavourably.
7. Report of any epidemic diseases affecting man or beast.
8. Any other noticeable matters.
9. Price-current of grain of all sorts in his circle.

SECTION XII.—SURBURAKARS IN THE KHORDA ESTATE.

(a)—General.

1. Khorda surburakars are public servants under the definition contained in the Penal Code. They are both public accountants and farmers of the Government revenue and of other public demands.

2. Surburakars contract to pay the full sudder jumma assessed on their villages, whether they collect the same in full or not, and, in consideration of certain perquisites and commissions specified below, are expected to bear all ordinary risks and losses of collections.

3. As public accountants they are liable, under the provisions of section 3 of Act XII of 1850 read with clause I, section 7 of the Public Demands Act, for all moneys actually collected and in their hands, and as Government farmers they are liable for any deficiency in the collections. In order to provide for the recovery of this deficiency, they have been required under clause 4 of their agreement to contract themselves under the procedure contemplated in clause 7 of section 8 of the Public Demands Recovery Act.

4. As Government servants and collectors of the Government rent, surburakars are authorized to apply to the Collector for the issue of certificates against defaulting ryots and others for arrears of rent or other public demands.

5. The right of making any selection to the appointment of surburakar is reserved by Government. The post of surburakar is not hereditary, but consideration will be shown to the family of a deceased surburakar who may have rendered satisfactory service.

(b)—Duties of Surburakars.

1. Surburakars are entrusted with the collection of the rents of their villages, and are also bound to collect the road cess, public works cess, and such other public demands as may from time to time be directed by the Collector.

2. Surburakars have general charge of all Government property within the boundaries of their mouzahs, such as mines, minerals, old temples, tanks, bunds, roads, water-courses, forests, boundary-marks, and the like, and are bound to look generally after all the interests of Government and the welfare of ryots in their respective mouzahs.

3. Surburakars are bound to keep correct accounts of their collections and payments on all accounts in such forms as may be from time to time prescribed, and they are expected to have all such accounts written up to date, and always ready for inspection by the Commissioner, the Collector, the Sub-divisional Officer, or the Tehsildar.

4. Surburakars are bound to give receipts in the forms prescribed for all moneys received and collected by them.

5. Surburakars are expected to perfect themselves in the revenue cadastral system of field survey by chain and plane-table

6. Surburakars must also be able to read and write with ease and accuracy in the Ooriya language, and they must also know all the common rules and processes of arithmetic up to the rule-of-three, and addition, subtraction, and division of decimals, and they should also

SECTION XII.—RULES RELATING TO SARBARAHKARS IN THE KHURDA ESTATE.

Section I.—Status.

1. A Khurda sarbarahkar is an officer appointed to have charge of the collection of Government revenue in a mauza in the Khurda estate and to perform the other duties hereinafter specified.

2. Sarbarahkars are public servants under the definitions contained in the Indian Penal Code.

3. Sarbarahkars, being officers employed in the collection of rent on the part of Government, are bound by the provisions of section 45 of Act X of 1882.

4. Sarbarahkars are public accountants, and as such are liable under the provisions of section 3 of Act XII of 1850 read with clause 1, section 7, of the Public Demands Recovery Act, for all moneys collected and in their hands.

5. Sarbarahkars are not only accountants and liable for moneys already collected, but they are also farmers of Government revenue and other public demands, and as such liable to make good the full sadar jama assessed on their villages, whether the same shall have been actually collected by them or not.

(*Note.*—The considerations for this liability are set forth in section VII.)

6. Sarbarahkars are *ex-officio* patwaris for their villages under section 3 of Regulation XII of 1817.

7. Sarbarahkars are on appointment to execute an agreement in form A annexed, binding themselves to accept all the duties and liabilities imposed on them by these rules.

8. Any demand of revenue not paid on the due dates hereinafter specified, together with the road and public works and the chaukidari cesses therewith accruing, and any other Government demands for the collection of which the sarbarahkar has been made responsible by order of the Collector, shall be recoverable by the procedure contemplated in clause 7 of section 8 of the Public Demands Recovery Act.

The acceptance of the appointment of sarbarahkar entails immediate liability under this rule, whether an express agreement to the above effect has or has not been executed.

9. Sarbarahkars are entitled to file in the office of the Collector or of the Subdivisional Officers requisitions for certificates under the Public Demands Recovery Act, for the recovery of all dues which they are bound to collect and which are recoverable under the Act.

Section II.—Of the appointment of Sarbarahkars.

1. The right of making appointments to the post of sarbarahkar is reserved by Government. Consideration is, however, always to be shown to a relative of a deceased or retired sarbarahkar who has rendered good service, provided he be otherwise qualified.

2. No person shall be eligible for appointment as sarbarahkar, unless he can read and write the Urya language, and knows the common rules of arithmetic, including decimals; and ordinarily the production of a certificate of competency in the revenue cadastral system of field survey by chain and plane table, under the hand of such officer as may be appointed by the Collector for that purpose, shall be required.

Section III.—Of the duties of Sarbarahkars in regard to collection.

1. Sarbarahkars are bound to pay into the estate tahsil office all sums due to Government on or before the due dates according to the following kists or such others as may hereafter be introduced:—

1	...	...	...	1st February.
2	...	...	...	1st March.
3	...	...	...	1st April.
4	...	...	...	1st May.

2. Sarbarahkars are bound to collect in full the rents, road cess, public works cess, and chaukidari cess of their villages, and also all such other public demands as the Collector may from time to time direct.

3. For all sums received or collected by them on behalf of Government, sarbarahkars are to give receipts in the prescribed printed form.

Section IV.—Submission of Milan Khasra by Sarbarahkars and Maintenance of Records.

1. On the first day of February of each year, or as soon after that date as the main harvest is reaped, the sarbarahkar, beginning with the first field number of the mauza and taking with him his copy of the khasra and map, will compare the entries in these with the actual facts as they exist, and enter all differences in the milan khasra.

2. The milan khasra will be prepared in the following form, and will be submitted to the Subdivisional Officer not later than the 15th June of each year. It will contain only those plots in which any change has taken place since the submission of the last milan khasra or (if submitted for the first time) since the last settlement:—

According to Settlement Records.					According to present possession.			Full particulars of transfer, whether by inheritance, gift, sale, partition, &c., &c.	Orders of Subdivisional Officer.
Serial number of field or plot.	Name of chak.	Name of tenant.	Number of khitas.	Area.	Name of tenant.	Number of khitas.	Area.		

3. If the land of any raiyat in the village has decreased owing to the construction of any railway, road, tank, or bundh, &c., or in any other way, or has been increased by the cultivation of new lands or in any other manner, the sarbarahkar will submit along with the milan khasra a "badar" list in the following form:—

1	2	3	4	5	6	7	8
Number of field or plot.	Name of chak.	Name, parentage, caste, residence of owner or raiyat.	Former area.	Present area.	Difference.	Cause of decrease or increase.	Remarks and explanations.

4. Whenever any new road, railway, tank, embankment, irrigation channel, bund, well, or any other such work is constructed in any part of the estate under the supervision of any Government officer, the Subdivisional Officer will intimate to the sarbarahkar concerned the details of any changes made in any holding by any such work, in order that he may record them in the village sheets.

In the case of petty village works not supervised by Government officers, such as village roads, cart tracks, &c., the sarbarahkars will report the necessary changes, and will, on receipt of the orders of the Subdivisional Officer to that effect, record the necessary alteration in the sheets.

5. When preparing the milan khasra the sarbarahkars will make a complete survey of all the newly-cultivated waste land in their respective villages, as well as of such lands as have been encroached upon or cultivated without permission, and of such portions of village tracks, sides of tanks, embankments, &c., as may be found in the unauthorised possession of any person, and will report the result to the Subdivisional Officer when sending in the milan khasra.

6. The outer boundary of the village should also at the same time be carefully examined by the sarbarahkar, and the existence of all boundary pillars and stones should be noted and their disappearance or removal reported to the Subdivisional Officer.

7. Every sarbarahkar will be bound to maintain a *dakhil karif* (mutation) register of transfer of property by sale or succession or otherwise complete and up to date. The register will be inspected by the tahsildar and the Subdivisional Officer in the course of their tours, and, whenever practicable, it will be periodically compared with the records kept at the subdivisional head-quarters. The serial number of each entry in their register will also be noted on the records of the village to which it relates.

8. The zilla kanungos will inspect the work of the preparation of the milan khasra by the sarbarahkars in their respective chaklas, and will check on the spot the entries made in them and in the maps, and will see whether all transfers by inheritance or sale, &c., have been correctly noted as above ordered.

9. It will be the duty of the tahsildar when on tour in the estate for collection and other work to check the entries in the milan khasras, and he is expected to check them at least once a year in each village.

have a fair knowledge of vulgar fractions and of the native system of land measurement.

7. Surburakars are also expected to be able to plot fields surveyed by them on any given scale, and to be able to draw neat plans, giving the usual conventional signs for trees, forests scrub-jungles, fields, fallows, old wastes, wells, tanks, rivers nullahs, houses, orchards, pân gardens, &c., and they must always be able to compute the areas of fields either with the area comb or by triangles, &c.

8. Surburakars are bound to assist the Forest Department in the conservancy of the Khorda protected forests.

9. Surburakars are bound to pay in all sums due to Government on or before the due dates.

10. Surburakars are also bound to file lists of defaulting ryots before the Collector or sudder officer as may be required.

11. Surburakars are in charge of all unsettled fisheries in their mouzahs, and are bound to regulate the fishing and to distribute the fish in accordance with settlement rules

12. In like manner, surburakars are in charge of all unsettled orchards and forest trees, and they will arrange for the watching of the fruit till maturity, and dispose of the produce under such orders as they may from time to time receive from the Collector or Forest Officer.

13. Surburakars are also bound to report on all applications for waste lands, and to submit a sketch of the same from the cadastral plans under such orders as they may from time to time receive, and under the settlement rules for tola cultivation.

14. Surburakars are bound to mark off lands and to give pottahs and take kabooliyats for taila or temporary cultivation under the settlement rules for taila cultivation, on receiving orders so to do from the Collector or other authorized officer.

15. Surburakars are bound to see that no lands are cleared or broken up for cultivation, either of tola or taila, without the sanction previously obtained of the Collector or other authorized officer.

16. Surburakars are bound to report all serious damage and loss of crops from flood, drought, storms, or other cause, on or before the 15th November, or before the crops are off the ground.

17. Surburakars are bound by law to report at once to the police the commission of any offence coming under Chapter VIII of the Criminal Procedure Code, sections 89 and 90, and to render all necessary assistance called for by the police or Magistrate under section 91 of the said Chapter.

18. Surburakars are also bound to assist the Magistrate or police in all investigations into cases either in their own or neighbouring villages.

19. Surburakars are bound to furnish all such information regarding their mouzahs as may from time to time be called for by any authorized officer.

20. Surburakars are bound to attend in person, when called on to do so by the Collector or any authorized officer.

21. Surburakars are bound to assist in the supply of provisions, on fair payment, to troops, Government officers, and respectable travellers encamping in or near their villages, and to supply the necessary guards of paiks for guarding the camps of Government officers and other gentlemen, European or native.

(c)—Remuneration of Surburakars.

1. Surburakars are remunerated partly by commission in money payment, and partly by being allowed to hold chakran jaghir lands, rent-free or at a quit-rent.

The cash commission and estimated rent of chakran jaghir, taken together, usually amount to 20 per cent. on the gross mofussil jumma payable by ryots and other occupants of their mouzahs, not calculating the estimated rents of any jaghir or rent-free land.

The tehsil kharcha of 20 per cent. is what is usually allowed to mere farmers who bear all losses, and this commission of 20 per cent. given to surburakars is therefore expected to cover all ordinary risks and losses of collections.

2. Surburakars are also allowed to hold their homesteads rent-free during the time they hold their office.

3. Surburakars are also entitled to two-sixteenths of the produce of all unsettled fisheries placed in their charge.

4. Surburakars will also be entitled, pending good conduct, to such share of the produce of unsettled fruit trees as may be from time to time prescribed with the sanction of the Board.

5. Surburakars will also be entitled, pending good conduct, to the rents, until the next Nyabadi settlement, of all tola or new permanent cultivation on authorized leases for lands granted by the Collector or other officer under the settlement rules for tola cultivation.

6. Surburakars will also be entitled when and so long as it may be directed by the Collector to the full rents of all taila lands granted under the settlement rules for taila cultivation.

7. Surburakars are also entitled to half the sale proceeds of the wood of all dead and fallen and unsettled Government fruit trees, such as mango, jack, tamarind, and poonang, within their mouzahs.

8. Surburakars will be entitled to such remissions of rent as may be granted to ryots in cases of loss to crops from flood, drought, storms, &c., under such rules and orders as may be from time to time issued by the Board. But for all such remisisons a proportionate deduction will be made from the cash commission for collection allowed to the surburakars.

9. Surburakars are also permitted to take such fees on passes for forest produce from their mouzahs as may be from time to time sanctioned by the Commissioner.

(d)—Powers of Surburakars.

1. Surburakars may call punchayets in all cases where both parties are willing; they should endeavour to adjust all petty disputes in their villages by means of arbitration, keeping a register of all such cases in the form prescribed.

2. Surburakars are authorized to correspond on Her Majesty's Service with the Collector, the Sub-divisional Officer, and the Forest Officer.

10. The Subdivisional Officer, with the help of the sadar kanungo, will in like manner be expected to check this work every year in 50 per cent. of the villages of the estate.

11. After checking all the entries in the milan khasra of any village in the above manner, the checking officer will see that the sarbarahkar corrects his copy and furnishes a fair copy of the same (as corrected) to the Head Office.

12. On receipt of the milan khasra duly checked as provided above, the sadar kanungo's office (which is directly responsible for keeping the Head Office records in proper order and up to date) will make the necessary corrections in them.

13. All intermediate changes of whatever description should be noted on maps and records in red ink.

14. Sarbarahkars who are unable to correct their maps themselves will be bound to come to head-quarters and copy the corrections in the maps in the sadar kánungo's office.

15. No change in any khasra, bhian, village map, or any other similar record, whether kept at head-quarters or with the village sarbarahkars, shall be made without the written order in each case of the Subdivisional Officer or of other superior authority.

Section V.—Of the Sarbarahkar's charge of Government property and of toila cultivation.

1. Sarbarahkars have general charge of all Government property within the boundaries of their mauzas, such as mines, minerals, old temples, bunds, roads, water-courses, boundary marks and the like, and are responsible for preventing and reporting any unlawful interference with them.

2. Sarbarahkars shall have charge of all unsettled Government fisheries in their mauzas.

3. Sarbarahkars shall have charge of all unsettled orchards and fruit trees, shall arrange for the watching of the fruit till it comes to maturity, and shall dispose of it under such orders as they may receive from the officer in charge of the estate.

4. Sarbarahkars are to submit such reports as may be required of them regarding applications for waste lands, and with their reports they are to submit from the cadastral plans in their charge sketches of the lands under report.

5. Sarbarahkars are to keep correctly Registers I to V in the annexed* forms, and shall have them at all times written up to date and ready for inspection by the tahsildar or any superior Revenue officer.

6. Sarbarahkars shall have charge of all unsettled and waste Government lands in their mauzas, and shall see that none is broken for cultivation otherwise than under the orders of the Collector or Subdivisional Officer, or in accordance with the following rules for *toila* cultivation :—

(*a*) All uncultivated lands, which are fit for *toila* or temporary cultivation except in reserved forests, may be cultivated by Savars, Bawries, and other aboriginal tribes on annual permits obtained from the Subdivisional Officer and approved by the Collector.

(*b*) Every sarbarahkar will be held responsible for reporting, as available for *toila* cultivation, those lands only which are not required for grazing purposes.

(*c*) *Toila* leases must not be granted to any Uriyas without the permission in each case of the Subdivisional Officer.

(*d*) Every sarbarahkar will be allowed to cultivate, rent-free, 5 per cent. of the area allotted to, and actually cultivated by, aborigines, so long as he retains his office as sarbarahkar.

(*e*) Any land that has been brought under permanent cultivation will be assessed after the third year of occupancy by the Subdivisional Officer, and will pay the rent fixed by him.

(*f*) *Toila* leases may be granted for any period up to the next settlement, and any land that has remained uncultivated for three years continuously may be resumed by the Subdivisional Officer with the approval of the Collector.

(*g*) *Toila* rules may be altered from time to time by order of the Commissioner.

7. On the 1st March and 1st September in each year, sarbarahkars are to submit a report of lands available for *toila* cultivation, and of lands actually cultivated in *toila* up to date in their mauzas in form B annexed.

Section VI.—Miscellaneous duties of Sarbarahkars.

1. Sarbarahkars are to assist the Forest Department in the conservancy of the protected forests.

2. Sarbarahkars, when required, are to assist the Magistrate and Police in all investigations in their own or neighbouring villages.

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* NOTE.—Not printed.

3. Sarbarahkars, when required, are to assist in the supply of provisions at reasonable rates to troops and Government officers, and to such other travellers as the officer in charge of the estate may direct, when camping in or near their villages. They are also to supply necessary camp guards of paiks to Government servants and other travellers authorized by the officer in charge of the estate to require them.

Section VII.—Of the remuneration of Sarbarahkars.

1. The general standard of remuneration for sarbarahkars is a commission of 20 per cent. on the mufassal jama of their villages, but most sarbarahkars also hold chakran jaghir lands. The rents of such jaghirs are to be estimated in the 20 per cent. commission of the sarbarahkar. (*Example.*—The gross mufassal jama of a village inclusive of sarbarahkar's chakran is Rs. 100. The chakran rental is recorded at Rs. 12. The sarbarahkar's commission is Rs. 20. Of this he takes Rs. 8 in cash and holds his chakran lands rent-free in lieu of Rs. 12.)

This commission is to cover all ordinary risks and losses of collection.

2. Sarbarahkars also hold their homesteads rent-free as long as they hold their office.

3. Sarbarahkars are also entitled to $\frac{1}{16}$th share of the produce of unsettled fisheries in their charge.

4. Sarbarahkars are also entitled to such share of the produce of unsettled fruit trees as may be fixed by the Board of Revenue.

(*Note.*—Under Board's orders No. 6A of 10th January 1890, the sarbarahkar's share is one-half.)

5. Sarbarahkars are also entitled, till the next nayabadi settlement, to the rents of all new permanent cultivation or *tola* taken up on leases granted under the "Tola" Rules for the time being in force, provided that such leases have been granted subsequent to the execution of kabuliyat by the sarbarahkar.

(*Note.*—When a kabuliyat having once been executed, the sarbarahkari changes hands during the continuance of the settlement, the new sarbarahkar will in this respect occupy exactly the same position as the old, and will not be liable to have his sadar jama enhanced and will not also be entitled to have it reduced.)

6. Sarbarahkars are also entitled to the full rents of lands leased for *toila* cultivation under the rules given above in section V, clause 6.

7. Sarbarahkars are also entitled to half the sale-proceeds of the wood of dead or fallen unsettled fruit trees within their mauzas, such as mango, jack, tamarind, and poonang.

8. Whenever remissions of rent are granted by competent authority to raiyats on account of drought, loss of crops by flood, or similar causes, sarbarahkars shall be entitled to have their sadar jama for that year proportionately reduced.

Section VIII.—Powers of Sarbarahkars.

1. Sarbarahkars may call panchayets in all civil and revenue and compoundable criminal cases where both parties are willing; they should endeavour to adjust all petty disputes in their villages by means of arbitration, keeping a register of all such cases in such form as may from time to time be prescribed.

2. Sarbarahkars are authorised to correspond on Her Majesty's service with the Collector, the Subdivisional Officer, the officer in charge of the estate, and the Forest Officer.

Sarbarahkar's Register of petty cases adjusted by panchayet.

1	2	3	4	5	6	7	8
Serial number.	Names and address of parties.	Brief statement of case.	Date of institution of case.	Names of members of panchayet.	How dispute was disposed of.	Date and signature of panchayet and of parties.	REMARKS.

3. Sarbarahkars have the following powers under the Forest Act, VII of 1878:—

Section 52—Power to seize property liable to confiscation.

" 55—Power to take charge of Government or confiscated property.

" 56—Power to accept charge of property when offender is unknown.

" 63—Power to arrest without warrant in certain cases.

" 69—Power to seize and impound cattle trespassing.

" 82—Power to take possession of produce under Government lien.

Section IX.—Prohibition to Sarbarahkars.

1. No sarbarahkar shall subdivide, mortgage, sell, or otherwise alienate his jaghir lands, nor shall he sublet them, except on Dhulibhang tenure by annual lease, without the express permission of the Collector previously obtained.

2. No sarbarahkar shall institute or defend any suit or case regarding the boundaries in any of the Government lands or property in his village without the express sanction of the Collector.

3. No sarbarahkar shall allow any unsettled tree, whether self-sown or planted by a villager and which is growing alongside of or near a road or on the bank of a tank or watercourse, to be cut without the order of the Collector or other authorised officer.

Section X.—Punishment of Sarbarahkars.

Sarbarahkars are liable to be fined, suspended, or dismissed—

1. If they fail to pay up the rents demandable from them in due time.

2. If they fail in any of the duties which they are bound to perform by these rules.

3. If they are convicted of a criminal offence under circumstances which in the opinion of the Collector call for such punishment.

4. If they are guilty of oppressing any of their raiyats.

5. If they absent themselves without leave for more than a fortnight from their sarbarahkaries, or if they are too frequently absent after due warning.

6. If they permit cultivation of *toila* or *tola* otherwise than in accordance with the rules for *toila* and *tola* cultivation for the time being in force.

7. If they do not immediately report any case of unauthorized *toila* or *tola* cultivation or destruction or damage to forests and other Government property.

8. If they are found to be unable to perform the duties of sarbarahkar to the satisfaction of the Collector and Commissioner.

9. If they disobey or wilfully or negligently omit to execute any lawful orders of the Collector, the Subdivisional Officer, the officer in charge of the estate, or the Forest Officer.

10. Provided that no sarbarahkar shall be dismissed except under the orders of the Collector.

11. Dismissal shall ordinarily carry with it the permanent loss of all jaghir lands held by the dismissed man, together with all other perquisites, privileges, and profits.

12. When the Collector considers that suspension from office is a sufficient punishment, such suspension shall not exceed two years.

13. When a fine is imposed departmentally on a sarbarahkar by the Collector or officer in charge of the estate, such fine shall not exceed Rs. 50 or the cash commission allowed to him for collection for the year, whichever may be least.

14. Should a sarbarahkar be suspended, suspension shall involve loss of commission proportionate to the time during which the suspension may continue, or proportionate to the amount of rent collected khas during the period of suspension, at the option of the officer in charge of the estate. It will ordinarily involve also the loss of perquisites, privileges and profits during the period of suspension.

15. All orders of punishment on sarbarahkars under these rules shall be appealable as of right to the revenue authority immediately superior to the officer who ordered the infliction of the punishment, and any superior authority may call for any such case and pass such orders as shall seem fit by way of revision.

FORM A.

(Referred to in Rule 7, Section I of the Khurda Sarbarahkari Rules.)

DRAFT FORM OF SARBARAHKARI KABULIYAT.

I son of resident at having been appointed Sarbarahkar of No. Mauza Zillah Killah Khurda, agree to hold the said office, and to abide by the following terms, namely:—

2. I will collect and pay to the Collector, or to any other person who may be appointed by him to receive them, the rents and public works and road cesses of the said mauzas, as such rents and cesses become due according to the jamabandi for the time being in force, and in accordance with the following kist-

bundi or any other which may from time to time be prescribed by the Collector:—

On or before the	1st February	...	4 puns.
Ditto	1st March	...	4 ,,
Ditto	1st April	...	4 ,,
Ditto	1st May	..	4 ,,

I will in like manner collect and pay in any other cesses, dues and demands, which the Collector may direct according to the instalments which he may direct.

3. I will obey all instructions which may from time to time be issued by the Collector as to making the collections, the grant of receipts, the levy of arrears by compulsory process, the keeping of accounts, and all matters connected with the collections.

4. I hereby agree to be responsible for the full amount of the Government rents, public works and road cesses, and any other cess or public demand which may be entrusted to me to collect, and I further agree and bind myself to pay up my instalments punctually, as prescribed on the dates fixed as mentioned in clause 2 above, and this whether I shall have actually collected the amounts in full or not, and I hereby agree that all sums of rent, public work cesses, road cess or other public demand entrusted to my collections, which I do not pay up in full on or before the due dates, shall be levied from me, my heirs, executors or assignees by compulsory process under the law for the time being in force for the realization of public demands, and I hereby also acknowledge myself to be a public servant and a public accountant in respect of all the duties connected with the sarbarahkari to which I have been appointed. I further acknowledge myself to be *ex-officio* patwari of village under section 3, Regulation XII of 1817.

5. I will obey all such rules and orders as the Collector may issue as to reporting damage to crops, registry of changes in the occupation of holdings of all sorts, correction of the cadastral plans and settlement records, *tola* and *toila* cultivation, preservation of boundaries, roads, ferries, embankments, fisheries, watercourses, wells, tanks and the like, guarding and conservancy of forests, collection of forest dues, decision of petty disputes, for the protection of the Government property and interests, and for the management of my sarbarahkari generally.

FORM A.

Surburakar's Register of Petty Cases adjusted by Punchayet.

1	2	3	4	5	6	7	8
Serial number.	Names and addition of parties.	Brief statement of case.	Date of institution of case.	Names of members of Punchayet.	How dispute was disposed of.	Date and signature of Punchayet and of parties.	REMARKS.

3. Surburakars have the following powers under the Forest Act VII of 1878:—

Section 52.—Power to seize property liable to confiscation.
Section 55.—Power to take charge of Government or confiscated property.
Section 56.—Power to accept charge of property when offender is unknown.
Section 63.—Power to arrest without warrant in certain cases.
Section 69.—Power to seize and impound cattle trespassing.
Section 82.—Power to take possession of produce under Government lien.

4. Surburakars are *ex-officio* patwaris for their villages under section 3 of Regulation XII of 1817.

(e)—Prohibitions to be observed by Surburakars.

1. No surburakar shall sub-divide, mortgage, sell or otherwise alienate his jaghir lands, nor shall he sublet them without the express permission of the Collector previously obtained.

2. No surburakar shall give any lease for jungle, waste, fallow, or vacant lands or holdings without the written order of the Collector or other authorized officer.

3. No surburakar shall institute or defend any suit or case regarding the boundaries in any of the Government lands or property in his village, without the express sanction of the Collector.

4. No surburakar shall allow any Government unsettled forest trees, or unsettled tress planted by villagers, or along roads for shade, to be cut without the order of the Collector or other authorized officer.

5. No surburakar shall allow any old buildings, temples, fort walls, and the like to be injured by any person without the order of the Collector or Sub-divisional Officer.

(f)—Punishment of Surburakars.

Surburakars are liable to be fined, suspended, or dismissed—

1. If they fail to pay up the rents demandable from them in due time.

2. If they fail in any of the duties which they are bound to perform by this code.

3. If they are convicted of a criminal offence under circumstances which, in the opinion of the Collector call for such punishment.

4. If they are guilty of oppressing any of their ryots.

5. If they absent themselves without leave for more than a fortnight from their surburakaris, or if they are too frequently absent after a warning.

6. If they permit unauthorized cultivation of tola or taila.

7. If they do not immediately report any case of unauthorised taila or tola cultivation, or destruction or damage to forests and other Government property.

8. If they are found to be unable to perform the duties of surburakar to the satisfaction of the Collector and Commissioner.

9. If they disobey, or wilfully or negligently omit to execute any lawful orders of the Collector, the Sub-divisional Officer, the Tehsildar, or the Forest Officer.

10. Provided that no surburakar shall be dismissed except under the orders of the Collector.

11. In case of dismissal for gross misconduct, it shall be optional to the Collector to select as a successor either a member of the dismissed surburakar's family, or any other suitable person.

12. Dismissal will generally carry with it the permanent loss of all jaghir lands held by the dismissed man together with all other perquisites, privileges, and profits.

13. When the Collector considers that suspension from office is a sufficient punishment, such suspension shall not exceed two years.

14. When a fine is imposed departmentally on a surburakar by the Collector or Sub-divisional Officer, such fine shall not exceed Rs. 50 or the cash commission allowed to him for collection for the year, whichever may be least.

15. Should the Collector suspend any surburakar, suspension will involve loss of the commission for the time during which the surburakar is suspended, and loss of all other perquisites and fees, and entail liability to pay the estimated rent for the jaghir land according to the bhian thereof.

16. All orders of punishment on surburakars under this code shall be appealable as of right to the Revenue authority immediately superior to the officer who ordered the infliction of the punishment; and any superior authority may call for any such case and pass such orders as shall seem fit by way of revision.

SECTION XIII.—PATWARIS IN ORISSA.

Rules for the Appointment and Guidance of Patwaris in Orissa.

Provision for patwaris.

I. In future settlements no provision need be made for the appointment and remuneration of patwaris under the provisions of Regulation XII of 1817, but

6. I will perform such duties in connection with the collection and payment of the remuneration of chaukidars and of other village servants or the appointment or dismissal of such chaukidars or other village servants as the Collector may direct.

7. I will furnish all such accounts and information relating to my village as the Collector or other officer may require, and will attend in person if so ordered.

8. I will send or give immediate information to the police of all matters coming under Sections 44 and 45 of the present Criminal Procedure Code, or as may be directed by any law or orders for the time being in force, and will assist the police in all enquiries in my own or in neighbouring villages.

9. I will perform such duties in connection with the supply of rasad for troops or travellers as the Collector or other officer may direct. I will also supply necessary camp guards of paiks to Government servants and other travellers authorized by Subdivisional Officer to require them.

10. I will report the finding of any hidden treasure or ancient relic, and see that the Treasure Trove Act is duly observed.

11. I shall be entitled to deduct as my remuneration 20 per centum from all the rents collected by me before paying them in. I shall similarly retain such percentage as Government shall prescribe on all cesses and dues entrusted to me to collect. I shall also retain for my own use, till the end of the year 1895 A. D., the rents which may be payable on *tola* lands taken up under pattas granted under orders of the Collector.

12. I shall enjoy the jaghir lands attached to the sarbarahkari on condition as follows :—

(*a*) On first appointment or on dismissal or expiry of office, if there be any crop on the jaghir land, it shall be divided equitably by the zamindar between me and my predecessor or successor.

(*b*) During my tenure of the office of sarbarahkar, I shall enjoy the jaghir only, but I will not injure the land.

(*c*) I hereby bind myself not to alienate the lands of my jaghir or any part of them, and not to give any lease or to create any mortgage or other lien upon them.

Any deed which I may execute or arrangement which I may make in contravention of this condition shall be null and void.

6. I will perform such duties in connection with the collection and payment of the remuneration of chaukidars and of other village servants or the appointment or dismissal of such chaukidars or other village servants as the Collector may direct.

7. I will furnish all such accounts and information relating to my village as the Collector or other officer may require, and will attend in person if so ordered.

8. I will send or give immediate information to the police of all matters coming under sections 44 and 45 of the present Criminal-Procedure Code, or as may be directed by any law or orders for the time being in force, and will assist the police in all enquiries in my own or in neighbouring villages.

9. I will perform such duties in connection with the supply of rasad for troops or travellers as the Collector or other officer may direct. I will also supply necessary camp guards of paiks to Government servants and other travellers authorized by Sub-divisional Officer to require them.

10. I will report the finding of any hidden treasure or ancient relic, and see that the Treasure Trove Act is duly observed.

11. I shall be entitled to deduct as my remuneration 20 per centum from all the rents collected by me before paying them in. I shall similarly retain such percentage as Government shall prescribe on all cesses and dues entrusted to me to collect. I shall also retain for my own use, till the end of the year 1895 A. D., the rents which may be payable on *tola* lands taken up under pattas granted under orders of the Collector.

12. I shall enjoy the jaghir lands attached to the sarbarahkari on condition as follows :—

(*a*) On first appointment or on dismissal or expiry of office, if there be any crop on the jaghir land, it shall be divided equitably by the zamindar between me and my predecessor or successor.

(*b*) During my tenure of the office of sarbarahkar, I shall enjoy the jaghir only, but I will not injure the land.

(*c*) I hereby bind myself not to alienate the lands of my jaghir or any part of them, and not to give any lease or to create any mortgage or other lien upon them.

Any deed which I may execute or arrangement which I may make in contravention of this condition shall be null and void.

I understand that the contravention of this clause of my agreement, among others, will render me liable to immediate removal from the office of sarbarahkar.

13. I will obey all such orders as I may from time to time receive from the Collector, Subdivisional or Forest Officer, regarding the care and disposal of the fruit and produce of all unassessed fruit trees, such as mango, jack, tamarind, polang, date and cocoanut.

14. I shall superintend the fishery of unsettled tanks, &c., according to the terms of the settlement, and divide the fish, retaining two-sixteenths as my share, and distributing the rest equitably among those entitled to it.

15. If there be any dispute about the miscellaneous profits, I will make known the matter to the tahsildar, and will abide by the orders that shall be given.

16. Without sanction of the Collector or other competent officer, I will not institute any suit or proceeding relating to the sarbarahkari or any of the Government property and interest in my charge, and if any person institutes any suit or proceeding relating to the same against me, I will at once report the matter.

17. On termination of my office I will deliver up to the Collector, or to any person whom the Collector may direct, all money, accounts, books and papers, documents, maps, &c., relating to the mauza, and will attend personally if called, in order to make over the same.

18. If I fail to perform my duty to the satisfaction of the Collector, or if I break any of the conditions of this agreement, I shall be liable to punishment by fine, suspension, or dismissal from the office of sarbarahkar.

19. I understand that my appointment will expire on the date fixed for the expiry of the present settlement, namely, on , and in case of dismissal before that time, it will terminate on the date of the order. I shall not be entitled to relinquish the appointment without giving notice to the Collector one full month before the close of the Umli year preceding that in which I may wish to resign.

I bind myself to observe the conditions above noted.

Date

Witness

Signature.

FORM B.—TOILA.

(Referred to in Rule 7, Section V of the Khurda Sarbarahkari Rules.)

Statement to be submitted by Sarbarahkars on 1st March and 1st September.

ZILLAH _____. MAUZA _____.

1	2	3	4	5	6	7	8	9	10	11	12
Gross area of the mauza.	Area available for toila.	Number of aboriginal families.	Area of toila held by aboriginal families on leases granted previous to half-year under report.	Number of aboriginal families holding land in column 4.	Area of toila held by others granted previous to half-year under report.	Total area of toila held on leases previous to half-year under report, columns 4 and 6.	Area leased to aborigines this half-year.	Leased to others this half-year.	How many aboriginal families received toila this half-year.	Total number of aboriginal families now holding toila.	Total area of toila now leased out.

Sarbarahkar.

2-10-93.

patwaris will continue to be remunerated *only* where they at present exist and are provided for by the settlement. No provision is to be made for the maintenance of a patwari on occasion of a re-settlement, notwithstanding that a patwari had been provided for in the old settlement.

Appointment of patwaris by Collector on nomination.

II. The following rules relate to the appointment of patwaris where they are provided for during the pendency of the existing settlement. The patwari shall be appointed by the Collector on the nomination of the zemindar or other person with whom the direct engagement for payment of revenue to Government rests.

Appointment in absence of nomination.

III. If the zemindar or other such person fail to nominate a patwari in such estate or village in which it is provided that one should be maintained, the Collector, with the approval of the Commissioner, may of his own accord select and appoint a patwari.

Preference to be given to a duly qualified member of the late patwari's family.

IV. When a vacancy in the office of patwari is to be filled up, the preference should in general be given to the members of the late patwari's family, but only on condition that any of them be found duly qualified to fill the office.

Failure of competent heir to succeed the late patwari.

V. Whenever a vacancy shall occur in the office of patwari owing to the failure of competent heirs to succeed the late patwari or otherwise, the persons engaging for the settlement shall be held responsible for the nomination of a person to fill the vacancy; and if the Collector approve of the nomination, he shall confer the appointment; if he consider the person nominated not qualified, he shall report the case under section 8, Regulation XII of 1817.

Removal of patwari.

VI. A patwari may be removed from his office by the Collector on sufficient cause shown therefor to the satisfaction of the Collector by the persons engaging for the settlement of the estate, or by the ryots or under-tenants thereof.

Register of patwaris.

VII. A register of patwaris shall be kept in the Collector's office in which the names of all persons appointed as patwaris, as well as all punishments inflicted on such patwaris, shall be entered. The Sudder Canoongo shall have charge of the register, and shall be held responsible for its being correctly kept.

Penalties for failure to nominate a patwari or for his removal without authority.

VIII. Persons engaging for the settlement, who may fail to nominate a patwari on a vacancy occuring or may remove a patwari from office without the authority of the Collector, shall be liable to the penalties respectively prescribed in sections 11 and 13 of Regulation XII of 1817.

Papers required from a patwari.

IX. The duties of a patwari are detailed in section 16 of the above Regulation. In accordance with that section the Board have declared that the papers of the villages in his circle to be required from a patwari are the following:—

1*st*. —The current account of collections of rent in each village.
2*nd* —The annual balance sheet of ditto.

3rd.—Register showing the details of thanee ryots—*first part.*
4th.—The same of chándua holders—*second part.*
5th.—The same of pahee ryots—*third part.*

The above papers shall be prepared in the forms herewith annexed.

Dates for submission of patwari papers.

X. These papers are to be drawn out by the patwari and submitted to the district or sub-divisional collectorate office, as may be ordered, on the 1st of Cheyt each year, or on such dates as the Collector may consider most convenient with reference to the revenue arrangements, crops, &c., of the district.

Attendance of patwaris.

XI. Whenever summoned by the Collector or other authorised officer on any matter connected with the duties of his office, the patwari shall attend at the time and place appointed, and shall produce all accounts relating to the lands, produce, rents, collections, and charges of the village which he may be called upon to produce.

Periodical auditing of accounts and attestation of receipts.

XII. Every attempt should be made to secure the consent of the ryots and the person to whom their rent is paid to an arrangement whereby the patwari may be present at the annual or half-yearly auditing of the accounts, or at least to the attestation by him of receipts given on payment of rent; and it shall be the duty of the patwari, before attesting any receipt, to see that it is full, clear, and correct, and to note the amount of the payment in his accounts.

Patwaris to obey lawful orders.

XIII. It shall be the duty of the patwari to carry out any orders issued to him by the Collector or other authorised officer with reference to the collection of statistical information in the village or villages to which he is appointed, or to the survey and measurement of lands by order of a competent court or officer, or to other duties connected with his office.

Penalty for disobedience.

XIV. Failure on the part of a patwari to obey any order issued to him in writing by an authorised officer of Government, which does not in the opinion of the Collector necessitate his immediate removal from office, or which requires severer punishment than mere removal, may be dealt with as laid down in sections 23 and 24 of Regulation XII of 1817, or under the Penal Code.

Remuneration of patwaris.

XV. As patwaris will not be appointed in future settlement, no special scale of remuneration need be laid down. They will be remunerated as at present.

Revision of Collector's orders by higher authority.

XVI. All orders passed by the Collector shall be appealable to the Commissioner, and the orders of the Commissioner shall be subject to the revision of the Board.

Instructions subsidiary to the foregoing rules issued by the Commissioner with the approval of the Board.

Patwaris to conform to rules.

1. In all estates where patwaris exist they will be called on to conform strictly to the rules.

Patwaris to perform their duties separately for shares of estates.

2. Where estates in which a patwari was originally provided for at the settlement have been divided into two or more separate estates, the patwari will perform his duty separately for all the shares into which the estate may have been divided.

Opening of register.

3. The register prescribed by Rule VII should be at once prepared, if not already existing. This register will contain the names of all patwaris duly appointed.

Remuneration of patwaris in land.

4. Where duly appointed patwaris are remunerated in land, the Collector will register the amount of their land as extracted from the settlement papers, and Collector will ascertain that they are in full possession and enjoyment of their lands.

Payment of patwari allowance in cash.

5. Where duly appointed patwaris are under the settlement paid in cash directly by the zemindar, who has received a set-off for such payments, Collector will require the zemindar by formal notice to pay the patwari's allowance into his office with his revenue kist, and Collector will see that the patwari is duly and periodically paid.

Surburakars of Khorda and Noanund required to perform the duties of patwari.

6. Surburakars of Khorda in Pooree, and Noanund in Balasore, will be required to keep the necessary accounts and to file them, and to perform the duties of patwari.

I.

CURRENT ACCOUNT of Collections of Rent in the Circle of Patwari ———— *for the year* 12————, *corresponding with the year* 18————.

1. Name of pergunnah and mehal.
2. Do. of mouzah.
3. Do. of zemindar.
4. Do. of under-tenant or mokuddum, surburakar, &c.
5. Do. of ryot.
6. Date of receipts.

Amount.

7. Arrear.
8. Current.
9. Total.
10. Remarks.

(Sd.) J. B, *Collector.* (Sd.) A. B., *Patwari.*

II.

ANNUAL BALANCE SHEET of Estates in the Circle of Patwari for the year 12————, *corresponding with* 18————.

1. Name of pergunnah.
2. Do. of mehal
3. Do. of zemindar.

4. Name of under-tenant, mokuddum, surburakar, &c.
5. Do. of ryot.
6. Arrear balance due for previous years.

Amount.

7. Kist Assin.
8. Do. Margseer.
9. Do. Magh.
10. Do. Chait.
11. Total.
12. Realised.
13. Remitted.
14. Balance.
15. Remarks.

(Sd.) J. B., (Sd.) A. B.,

Collector. *Patwari.*

III.

REGISTER showing the details of Ryots—Thanee, Chandna, and Pahee—in the Circle of——————Patwari for the year 12——, *corresponding with the year* 18——.

FIRST PART—DETAILS OF THANEE RYOTS.

1. Name of mehal and pergunnah.
2. Do. of mouzah.
3. Do, of thanee ryot.
4. Amount of cultivated land and its survey number.
5. Sort.
6. Rate.
7. Amount of rent.
8. Date of pottah and name of person granting the pottah.
9. Note of mutation.
10. Remarks.

(Sd.) J. B., (Sd.) A. B.,

Collector. *Patwari.*

IV.

REGISTER showing the details of Ryots—Thanee, Chandna, and Pahee—in the Circle of——————Patwari for the year 12——, *corresponding with the year* 18——.

SECOND PART—DETAILS OF CHANDNA-HOLDERS AND RESUMED LAKHIRAJ-HOLDERS.

1. Name of mehal and pergunnah.
2. Do. of mouzah.
3. Do. of ryot.
4. Amount of land and number of survey.
5. Jumma.
6. Date of pottah.
7. Note of mutation.
8. Remarks.

(Sd.) J. B., (Sd.) A. B.,

Collector. *Patwari.*

NOTE.—In this statement resumed lakhiraj-holdings are to be entered separately in order below Chandna-holder

V.

REGISTER showing the details of Ryots—Thanee, Chandna, and Pahee—in the Circle of——————Patwari for the year 12——, *Corresponding with the year* 18——.

THIRD PART—DETAILS OF PAHEE RYOTS.

1. Name of mehal and pergunnah.
2. Do. of mouzah.
3. Do. of ryot.
4. Amount of land and number of survey.
5. Jumma.
6. Date of pottah and name of grantor of the pottah, if there be one.
7. Period of occupation.
8. Note of mutation.
9. Remarks.

(Sd.) J. B., *Collector.* (Sd.) A. B., *Patwari.*

SECTION XIV.—PATWARIS IN BEHAR.

The following rules regarding patwaris are in force in Behar:—

I.—All patwaris shall be nominated by the zemindar or other person with whom the direct engagement for payment of the Government revenue rests, subject to the provisions of Rule VII: provided that if no nomination be made, the Collector may of his own accord select and appoint a patwari. Persons charged with the responsibility of nominating a patwari, and failing to do so, are liable to the penalties prescribed in section 11, Regulation XII of 1817.

II.—There shall be in each village, or, where several small villages have been formed into one circle, in each circle, one recognised patwari.

III.—A register of patwaris shall be prepared and kept in each collectorate and sub-divisional office in the annexed form. The villages and circles shall be arranged in the register geographically, thana by thana.

IV.—If in any case, owing to the size of the village or circle, the Collector shall be of opinion that the work cannot be efficiently performed by the patwari, he shall sanction the appointment of a sufficient number of assistant patwaris, to be nominated by the zemindar. The names, pay, &c., of such persons shall be entered in the register as assistant patwaris, and they shall be wholly subordinate to the patwari.

V.—In joint estates the zemindars shall not be allowed to appoint separate patwaris of their own. If they cannot agree, the Collector shall appoint under section I.

VI.—In all future settlements the Collector shall take care to appoint a patwari, under the provisions of Regulation XII of 1817, in all estates the Government revenue of which shall exceed the sum of Rs. 100, or in which it shall seem fit to the Board of Revenue to appoint them. In estates other than Government estates, or estates under the management of the Collector which cannot provide for a separate patwari, and in which it is ordered that separate patwaris shall not be appointed, the settlement records must name the zemindar himself as patwari for the purposes of these rules, and must provide that,

if the estate is let in farm in consequence of the recusancy of the zemindar, the farmer shall be the patwari. In such cases the zemindar or farmer shall be bound to keep the registers and accounts as herein directed.

VII.—In all estates the property of Government, or under the Court of Wards, or under the control of the Collector, the appointment of patwari shall be made for each village or circle of villages by the Collector, should one not have previously been appointed. If any such estates cannot maintain a separate patwari, the Collector shall make arrangements for the performance of the duties by the settlement-holders, or if the estate is held under direct management by some officer of his managing establishment or other person.

VIII.—Every patwari shall receive a sunnud of appointment signed by the Collector.

IX.—All transfers, changes, and appointments made by orders of the Collector shall be notified to the Sub-divisional Officer, who shall make the necessary alterations in his sub-divisional register.

X.—Whenever a vacancy in the office of patwari occurs, preference shall be given in filling up the post to members of the late patwari's family, but only on condition that any of them be found duly qualified to fill this office.

XI.—Whenever a vacancy shall occur in the office of patwari, owing to the failure of competent heirs to succeed the late patwari or otherwise, it shall rest with the proprietor or persons engaging for the settlement to nominate a successor, and the nomination may be confirmed by the Collector if he considers such persons duly qualified. If otherwise, the Collector shall pass such orders as appear to him just and necessary.

XII.—A patwari may be removed from his office by the Collector on sufficient cause being shown to the satisfaction of the Collector, and he may be changed on the complaint of the persons responsible for the Government revenue, or the ryots and under-tenants of the estate. Any person ejecting a patwari without the sanction of the Collector is liable to the penalties prescribed in Regulation XII of 1817.

XIII.—In the register of patwaris kept in the Collector's office all punishments inflicted shall be registered; the ministerial officer who has charge of the register shall be held responsible for its being correctly kept.

XIV.—In accordance with section 16 of Regulation XII of 1817 the Board hereby prescribe that the patwari shall keep registers and accounts relating to the village or villages to which he is appointed, in the forms annexed to these rules. The registers and accounts shall be prepared annually either within the period of one month from the expiration of the calender year, or according to such other date as the Collector may consider most convenient, with reference to the revenue arrangement, crops, &c., of his district.

XV.—Collectors are charged with the duty of seeing that the information hereby required is annually collated and kept up. The examination of a patwari's registers and accounts will be one of the recognised duties of a Collector and of his assistants and deputies, as well as of Sub-divisional Officers when they visit a village on tour. The result should be reported to the Collector.

Should any question arise between the persons who have engaged for the Government revenue and the patwari as to the scale of remuneration, the Collector is authorized to fix the remuneration which the patwari shall receive either according to the local custom or according to the following rates per rupee on the total rental of the village or villages in the patwari's charge :—

Jummabundis.	Rates.	Limitations.
Up to Rs. 600	1 anna per rupee ...	Provided that in no case shall the patwari draw less than Rs. 12 or more than Rs. 30 per annum.
Rs. 601 to Rs. 1,000 ...	9 pie ,, ,, ...	Provided that in no case shall the patwari draw less than Rs. 30 or more than Rs. 45 per annum.
Rs. 1,001 and upwards ...	6 pie ,, ,, ...	Provided that in no case shall the patwari draw less than Rs. 45 or more than Rs. 120 per annum.

8-5-91.

XVI.—Whenever summoned by the Collector or other authorised officer on any matter connected with the duties of his office, the patwari shall attend at the time and place appointed, and shall produce all accounts relating to the lands, produce, rents, collections, and charges of the village which he may be called upon to produce.

XVII.—It shall be the duty of the patwari to carry out any orders issued to him by the Collector or other authorized officer with reference to the collection of statistical information in the village or villages to which he is appointed, or to the survey and measurement of land by order of a competent court or officer, or to other duties connected with his office.

XVIII.—Failure on the part of a patwari to obey a written order issued by an authorised officer of Government which does not, in the opinion of the Collector, necessitate his immediate removal from office, or which requires severer punishment than mere removal, may be dealt with as laid down in the 23rd to 25th sections of Regulation XII of 1817.

XIX.—Should any question arise between the persons who have engaged for the Government revenue and the patwari as to the amount of remuneration, the Collector is authorised to fix the percentage which the patwari shall receive either according to the local custom or according to the following scale :—

For estates of which the jummabundi is—			Rs.	A.
From Rs. 100 to Rs. 300	...	...	2	0
„ „ 300 „ „ 600	...	...	2	8
„ „ 600 „ „ 1,000	...	...	3	0
Above „ 1,000 ...	...	...	3	4

XX.—If the remuneration be made in the shape of grants of rent free lands, the quantity and quality of the land granted should be such as to yield him an equivalent to the sums above stated.

XXI.—On sufficient cause being shown, the Collector may order a deposit of the patwari's salary to be made in any Government treasury, so that the patwari may receive his salary from the Collector or the Sub-divisional Officer, as the case may be

XXII.—All orders passed by the Collector shall be appealable to the Commissioner, and the orders of the Commissioner shall be subject to the revision of the Board.

No. 1.

Annual Account Current of the Village of

Thana *Pergunnah* *of the*

District *for the Agricultural year*

corresponding with

Government revenue Rent from land

Sayer from Julkur, Phulkur, Mohturfa, &c., Total

Total quantity of lands in the village ... ...

Quantity shown in column 6 below as paying rent ... ...

Quantity not paying any rent, viz.—

	B.	K.	D.
Lakhiraj			
Brahmatar			
Jageer Joraih			
„ Chowkidar			
Other Jagirs			
Waste or barren, including roads, rivers, and jhils, &c. ...			
Culturable but not cultivated			
Kamut lands of zemindar			
Orchards and gardens			

1. Name of estate and zemindar to which the village belongs.
2. Do. of under-holder or farmer, if any.
3. Do. of ryot, with father's name.
4. Description of tenant, whether mokurraridar or ryot, with occupancy rights or tenant-at-will.
5. Quantity of land held by each ryot, with detail of field—

	B.	K.	D.
Name or number of field			

Money Rents.

6. Rent payable on land in the preceding column.
7. Rent payable for Julkur.
8. Ditto ditto Phulkur.
9. Ditto ditto Mohturfa.
10. Total of columns 6 to 9.
11. Balance due from previous years.
12. Total rents due, columns 10 and 11.
13. Payments made, with detail and date of each payment, and totals.
14. Balance (if any) due at end of the year, column 12, less column 13.

Corn or Bhowli Rents.

15. Amount and kind of produce of each field.
16. Amount whereof due to rent-receiver, inclusive of cesses.
17. Value of the grain in the preceding column when rent is paid according to danabundi system.
18. Balance brought over from last year.
19. Total due.
20. Amount and date of each payment.
21. Balance due at the end of the year.
22. Crop sown by each ryot, with area, &c.—

	B.	K.	D.
Early rice			
Late „			
Sugar			
&c.			

23. Remarks showing if any payments made subsequent to the end of the year by subletting, &c., and stating especially the local bigha of the village.

No. 2.

Register of Mutations of Proprietors, Lakhirajdars, and Ryots, during the year 12 *Fasli*

Mutations of Proprietors.

1. Outgoer.
2. Incomer.

Mutations of Sub-Proprietors.

3. Outgoer.
4. Incomer.

Mutations in the case of Lakhiraj holdings.

5. Outgoer.
6. Incomer.

Mutations of Mokurraridars.

7. Outgoer.
8. Incomer.

Mutations in the names of Occupancy Ryots.

9. Outgoer.
10. Incomer.

Mutations in the case of Tenants other than those mentioned whose names are borne on the rent-roll.

11. Outgoer.
12. Incomer.

No. 3.

Register of Pottahs granted in the village of

Thana *Pergunnah*

, District

during the Agricultural year 12 *corresponding with*

1. Name and status of person granting the pottah.
2. Name of person receiving the pottah.
3. Date of its grant and its term.

Conditions of the Pottah.

4. Number, name, and area of fields granted.
5. Annual rent, inclusive of cesses.
6. Detail and date of instalments, inclusive of cesses
7. Share of produce to be payable, inclusive of all cesses, if the rent be payable in kind.
8. Month during which the shares will be payable.

No. 4.

Thana Patwari Register of the District of

1. Serial number of villages.
2. Number of survey hulka.
3. Name and towjih numbers of villages contained in each hulka.
4. Government revenue.
5. Recorded proprietors.
6. Parties in possession, and their residence.
7. Name of patwari and father's name.
8. Wages or remuneration.
9. Share to which the patwari belongs.
10. Area of village or villages under patwari with population.
11. Total collections under each patwari.
12. Orders of the Collector of fine, punishment, or succession, &c.

Simple Rules for the guidance of Patwaris in Patna and Bhagulpore.

I.—Every patwari appointed by the Collector of Land Revenue under Regulation XII of 1817 shall receive a sunnud of appointment signed by the Collector, and he shall observe the following rules, failing which he shall be liable to the penalty prescribed by the law.

II.—He shall, immediately after receiving his sunnud, start the following three registers in the annexed forms* for each village :—

* *Vide* the forms appended to the rules.

(1)—Register of annual accounts of the village or jummabundi assamiwar.
(2)—Register of mutations of proprietors, lakhirajdars, and ryots.
(3)—Register of pottahs.

III.—These registers shall be regularly kept by the patwari annually, and every entry shall be correctly and promptly filled in.

IV.—To see whether the patwari regularly and correctly keeps up the above-mentioned registers, and makes his entry at the time each event takes place, instead of waiting till the end of the year, the canoongo of the division shall be told off from time to time by the Collector or the Sub-divisional Officer to inspect his registers, and it shall be the duty of the patwari to allow the said canoongo free access to his records.

V.—Similarly, the patwari shall allow any other Government officer duly authorised by the Collector or Sub-divisional Officer to inspect his registers.

VI.—The patwari shall promptly comply with all the orders issued to him by the Collector or Sub-divisional Officer, or any other authorised officer, for the submission of any statistics, filing any papers, measuring or surveying any land, or rendering assistance to any surveying or measuring party, attending their office or supplying any information.

VII.—The patwari shall as a rule attend at the *danabundi* of each ryot's crops, but he shall not act as an arbitrator (*salis*), but shall merely act as a recorder of the transaction. Similarly, where the *battyya* system prevails, he shall be present at the division of the corn, and record the extent of the zemindar's and the ryot's share in the produce.

VIII.—If a drought, flood, or any other calamity happens in any village, so as to render the prospects of the crops of any season completely hopeless, the patwari shall forthwith report the matter to the nearest police-station through the village chowkidar.

IX.—In granting a receipt or *farigh* to a ryot or under-tenant of *nukdi* land, the patwari shall always specify the quantity of land held by each ryot, and the rate at which each *kittah* of land is held. Similarly, in the receipt or *farigh* for the bhowli land, the quantity of land, the descriptions of the crops, and the amount of gross produce shall be specified.

X.—The above rules will not affect the responsibility of the patwari as a village agent of the landowner under the fouzdari and police laws to report crimes and arrest offenders, and assist the Magistrate and police officers in arresting them.

SECTION XV.—MINISTERIAL OFFICERS.

1. The rules passed by Government for the admission of candidates for ministerial employment as apprentices in mofussil offices will be found in Appendix A. A Register 31 of admitted apprentices must be kept in the terms of the Government orders.

Rules for the admission of apprentices.

"subject to the Commissioner's power to transfer officers as laid down in rule 3 of section VI (*a*) of this Manual. A District Officer's choice in appointing ministerial officers is not limited to his District or Division." 1-5-90.

"The appointment and removal of ministerial officers are in the power of the district officer. Any officer dissatisfied with the orders of the district officer may appeal to the Commissioner, but the Commissioner is not bound to admit an appeal from any outsider who may believe that his merits and claims have not been duly considered." 5 9-89.

"Every petition of appeal should be submitted to the appellate authority through the officer against whose order the appeal is made."

"The provisions of the rules in Section I, Chapter VII of the Board's Rules, so far as they relate to ministerial officers, should be observed by the Commissioners in dealing with the petitions of Government servants."

Should not be allowed to linger on indefinitely.

2. The attention of the Board having been drawn to the question of apprentices in Government offices, enquiries were made, which showed that in some places apprentices had been allowed to linger on for years without obtaining any permanent appointment. The Board directed that if this practice still exists anywhere, it must be stopped. If apprentices of more than five years' service have been passed over on account of inefficiency, and it is not intended to provide them with permanent employment, they ought to be at once removed. But if they have already held acting appointments and given satisfaction therein, and it is their misfortune rather than their fault that they have not been permanently employed, it would be a harsh measure to direct their removal directly they have completed the prescribed five years. There is room for the exercise of discretion by Collectors in this respect, but it must be distinctly understood that on no account are apprentices to be allowed to drag on indefinitely without permanent employment, and, unless under very exceptional circumstances, an apprentice's term should not be extended beyond a year.

Age.

The rule as to the age of admission of apprentices is to be strictly enforced.

Appointment of officers.

3. The appointment or removal of any ministerial officer whose monthly salary is not less than Rs. 10 is subject to confirmation or modification by the Commissioner, and if necessary, by the Board. In submitting the nomination of any such officer, the Collector is to detail his connections, if any, amongst the other officers, the police, or the landholders of the district.

Candidates to be examined.

4. As a general principle, the qualification of candidates for vacancies in a ministerial office should be tested by examination, and the preference given (*cæteris paribus*) to those who are well educated and well informed, regard being, of course, had to special qualifications for a special office.

Acting appointments disapproved.

5. Ministerial officers should not be kept acting on probation for an indefinite period; one or two months should suffice to test a man's fitness for office. The transfer, by officers of one department, of ministerial officers in the employ of other departments, without the concurrence of their immediate superiors, is forbidden.

Officers belong to the office.

6. Ministerial officers are attached to their office; and heads of offices are forbidden to carry them about with themselves when they are transferred to other districts.

Cannot be employed in two offices.

7. Ministerial officers may not take service in two offices at once, or give part of their time to private service; and officers are forbidden to employ their official subordinates upon their private concerns.

Or on less than sanctioned salary.

8. Ministerial officers are not to be employed on lower salaries than those sanctioned for the office to which they are appointed.

Distinction between dismissal and removal.

9. The word "dismissal" is to be restricted to the case of an officer removed with disgrace. In other cases the word "removal" is to be used. A "dis-

missed" officer may not be re-employed in the public service. The dismissal of any officer must be specially reported through the Commissioner to the Board for entry in a register kept in their office by the orders of Government.

Procedure.

10. In order that a servant of Government when dismissed or removed may be able to exercise his right of appeal, the Resolution of the Government of India, circulated with Bengal Government Miscellaneous Circular No. 21 of 12th August 1879 explicitly requires that (except in the cases of public servants who are dismissed in consequence of facts or inferences elicited at a judicial trial, or in the cases of persons who abscond with an accusation over their heads, and in which therefore the prescribed procedure would be unnecessary or impossible) in all cases of removal or dismissal, the charge against the public servant concerned shall be reduced to writing, that his defence shall either be taken in, or reduced to, writing, and that the decision thereon shall also be in writing. Commissioners and other appellate officers are therefore precluded from confirming orders of removal or dismissal which have been passed in contravention of the above orders of the Government.

It is not sufficient that these orders should be substantially complied with: they are to be strictly carried out.

In cases of officers drawing more than Rs. 10.

11. In accordance with the spirit of the orders referred to, the same procedure should be followed in all cases of punishment of Government servants in the receipt of higher salaries than ten rupees a month; and in cases in which Collectors or Commissioners submit recommendations for the punishment of subordinate officers.

Reasons for not instituting criminal prosecution should be recorded.

12. Cases occasionally occur in which it is considered inexpedient to undertake the prosecution of Government servants who are dismissed on account of offences for which they are liable to be criminally prosecuted. In future, in such cases, the reasons which render it inexpedient to undertake a criminal prosecution should be recorded at the time that the order of dismissal is passed. When there is no objection to such a course, the reasons should be included in the order of dismissal, of which the dismissed servant receives a copy; but in every case a copy of the recorded reasons for not instituting a prosecution when the offender was liable to one should be forwarded with any report that may afterwards be made on the case to the Board or Government.

May not hold leases;

13. Ministerial officers may not take farms or mokurraris from any landholder in the district in which they are employed.

Nor resort to Insolvent Court;

14. All heads of offices having establishments in the pay of Government should make their subordinates distinctly understand that all public servants arrested for debt, or having recourse to the Insolvent Court, will be deemed to have forfeited their appointments, unless it can be shown that their embarrassments have been the result of unforeseen misfortunes, or of circumstances over which they could exercise no control, and have not proceeded from dissipated or extravagant habits. Every case in which a servant of Government is arrested

"When witnesses are examined, they should, when possible, be heard in the presence of the accused, who should be allowed to cross-examine, and a memorandum of this evidence should be placed on the record." 9-2-94.

Copies of orders punishing ministerial officers or ordering them to retire, to be given free of cost.

12*A*.—When ministerial officers are departmentally punished or ordered to retire, copies of such orders, if applied for by them, are to be given free of cost. 5-6-89.

"17A. The Collector has full power to transfer any ministerial officer from one office, be it head-quarters or subdivisional, to another, within the district, as he may think expedient for the public service; and the Commissioner has full power, in the same way, to transfer an officer from and to any office within the Division. Collectors should, however, avoid effecting transfers during the year, unless such a course is absolutely necessary. As a rule they should report the transfers they wish to make to the Commissioner in February of each year, so as to admit of the transfers being regulated generally over the whole Division by the Commissioner, after he has considered the recommendations made by the several District Officers subordinate to him."

Transfer of ministerial officers.

16-9-96.

18A. No ministerial officer holding a responsible position and dealing with accounts and money can be allowed to hold his appointment uninterruptedly for an indefinite time. After holding it for seven years, he must either be transferred to another appointment, in the same or another office or department, or be required to go on leave for a period of at least three months. Treasurers are exempted from the operation of this rule.

Ministerial officers dealing with money and accounts.

18B. District Officers will be held responsible for reporting the liability of their subordinates to transfer at the end of the prescribed period. This report, in the case of all subordinates employed under a Collector, will be submitted through Commissioners to the Board of Revenue, on whom will rest the duty (1) either of providing for the necessary transfer, or (2) of foregoing the transfer in case the subordinate concerned takes leave, and the Board see reason for retaining him in his old appointment.

District officers to report.

"These powers are subject to the general control and direction of the Board, bestowed on them by section 4, Regulation I of 1829." 13-10-96.

"This rule applies to compulsory transfers as well as to tary exchanges." 16-9-96.

for debt, or resorts to the Insolvent Court, should be invariably reported for the information of Government, with a copy of the schedule filed in the Insolvent Court, when recourse is had to that Court.

Nor trade.

15. Ministerial officers are forbidden to trade in the district in which they are employed.

Register to be kept up.

16. Register 45 should be kept up in the offices of all Commissioners, Collectors, and Sub-divisional Officers, and it should be revised in January of each year by comparison with the returns for the preceding year furnished by ministerial officers as required by Government circular No. 50, dated 26th August 1879.

Rules applicable to Commissioner's establishment.

17. The foregoing rules are applicable to officers on a Commissioner's establishment.

Exchange of appointments.

18. Appointments should be exchanged between those officers only who draw equal salaries, or belong to the same grade of ministerial employé in the sanctioned scale of the establishments to which they severally belong. Transfers are not to be made without definite reason in each case.

Responsibilities of serishtadar.

19. The serishtadar or head Native officer of a Collectorate is generally responsible for the conduct of every branch of the duties of the establishment.

His duty as supervisor.

20. The serishtadar is bound to bring publicly to the notice of his superior, with the express purpose of obtaining the effectual interference of higher authority, any malpractices among the ministerial officers of which he may become aware. If he neglect to do so, he is liable to instant dismissal for connivance. A plea of ignorance of such malpractices will be received as an admission of unfitness for the high and responsible duties of his office.

SECTION XVI.—ESTABLISHMENTS OF UNCOVENANTED DEPUTY COLLECTORS.

Collector to appoint establishment.

1. The Magistrate and Collector is to appoint an establishment for a Deputy Collector joining a district.

Standard establishments to be sanctioned by Collectors.

2. Collectors may sanction the employment of ministerial establishments for Uncovenanted Deputy Collectors up to the authorised scale, if the expenditure has been duly estimated in the budget of the district.

(*Authorised Scale.*)

For a simple Deputy Collector.

(*a*) For a Deputy Collector not in charge of a sub-division and performing no magisterial duties—

Two clerks or mohurrirs, Rs. 20 rising to Rs. 30 each.
A chuprassee, Rs. 5.

For a Deputy Collector and Magistrate.

(*b*) For a Deputy Collector not in charge of a sub-division, but employed as a Deputy Magistrate—

Four clerks or mohurrirs, Rs. 20 rising to Rs. 30 each.
A chuprassee, Rs. 5.

For a Settlement Deputy Collector.

(c) For a Deputy Collector employed on settlement or other field work away from head-quarters—

An establishment of Rs. 50.

The Collector may raise the Deputy Collector's establishment to this standard by such additions as he thinks most convenient with reference to the nature of the work, provided that no mohurrir receive less than Rs. 20 a month.

Sub-divisional establishments fixed

3. The establishments at sub-divisions are fixed and permanent.

Transfer of Deputy Collector.

4. When a Deputy Collector is appointed in succession to another Deputy Collector, the establishment of the predecessor will be the establishment of the successor.

Establishment to be discharged when the Deputy Collector goes.

5. When a Deputy Collector is moved to another district and is not replaced, his establishment is to be discharged. This rule is also to be applied, after a lapse of two months, to the case of a Deputy Collector on leave, whose appointment may not, during that period, have been temporarily filled by another Deputy Collector. If the officers of an establishment, thus discharged, have a good character, they are to be regarded as having a special claim to re-employment in case of any vacancy occurring in the permanent establishments in the district.

Report of behaviour.

6. A Deputy Collector is, therefore, when leaving a district, always to report to the Magistrate and Collector the manner in which each officer of his establishment has performed his duty.

Board may sanction retention to arrange records.

7. The Board are competent to sanction charges on account of a Deputy Collector's ministerial establishment retained after the removal or death of a Deputy Collector, for arranging the records of his office, reporting each case, as it occurs, to Government, for communication to the Financial Department.

SECTION XVII.—TRANSFER OF CHARGE.

Report.

1. Whenever the transfer of a Collectorate or Treasury from one officer to another is reported, the cause of the transfer is to be stated.

Procedure.

2. An officer taking charge of a Collectorate should examine particularly the state of the camp equipage and of the library.

Memorandum.

3. An officer delivering over charge, whether of a Collectorate or a Commissionership, is to furnish to his successor, for transmission to superior authority, a list of all existing arrears of business, and a memorandum, for the annual report, of his opinion of the official character and conduct of his subordinates to the date of his quitting office.

"in addition to the five days allowed by rule 1." 15-4-92.

"Muharram	...	3
Akhiri Chahar Shamba	...	1
Shab-i-Barát	...	1
Id-ul-fitr	...	1
Id-uz-zuhá	...	1
Total	...	7

15-4-92.

"Muhammadan (5 days) common to all districts :—

Id-ul-fitr	...	1
Id-uz-zuhá	...	1
Muharram	...	2 (last 2 days.)
Fátiha dawázdaham	...	1"

15-4-92.

4. An officer taking charge of a Treasury is always to ascertain the amount of cash balance by passing the coin through the scales.

Charge of treasury.

SECTION XVIII.—HOLIDAYS.

1. The following are the holidays authorized to be kept in the Lower Provinces in Bengal, and those sanctioned specially for certain districts and divisions; on these days the Collector's treasury is closed. To close it on any other day is stringently forbidden.

Authorized holidays.

English (7 days), common to all districts:—

New Year's day	1
Good Friday and the following day	2
Queen's Birthday	1
Christmas Day and two days before or after	3

Hindu (23 days) as follows:—

NAME OF HOLIDAY.	NUMBER OF DAYS ON EACH OCCASION IN				
	The Lower Provinces generally.	Chittagong Division.	Orissa Division.	Hazaribagh.	Lohardugga.
Sri Panchami	2	2	1	1	1
Siva Ratri	.....	2	.....	1	1
Dole Jatra	1	2	3	2	2
Chait Sankrant	1	1	1	1	1
Dasa Hara	1	.....	.....	1	1
Rath	.....	.....	1	.....	1
Janmashtami	1	2	1	1	1
Mahalaya	1	1	1	1	1
Durga and Lakshmi Puja ...	12	12	12	12	12
Dewali or Kali Puja	2	1	2	1	1
Jagaddhatri	2	.....	.....	.....	.....
Ras Purnima	.....	.....	1	.....	.....
Kartik Purnamasi...	.....	.....	.....	1	.....
Bhratri Dwitiya	.....	.....	.....	1	1

~~N.B.—One additional day is also allowed for the last day of Muharram in the districts of the Orissa Division only.~~

2. Muhammadan officers and employés attached to the magisterial courts and revenue offices may be allowed to absent themselves from office on the following days:—

Special holidays for Muhammadan officers and employés.

	Days.
Muharram	5
Akhar-i-chaharshamba	1
Fotcha-i-doazdooham	1
Shab-i-Barat	1
I'd-ul-fitr	2
I'd-uz-zoha	2
Total ...	12

3. Revenue officers should allow Brahmo officials to absent themselves from their duties on the 11th day of Magh in each year, when possible, and, as a rule, should not fix cases in which Brahmo suitors or witnesses are concerned, for hearing on that day, or on the days immediately preceding or following it.

And for Brahmo officials.

4. The first day of Bysack will be observed as a public holiday in the Chittagong district in lieu of Mahalaya.

Special day in Chittagong.

5. If the office remains open for the public convenience on any of these days, a substitute, to be paid by the individual, may be appointed for any native officer whose absence is inconvenient, but who yet wishes to be away.

Substitute may be appointed.

SECTION XIX.—ABSENCE.

1. The rules for the absence on leave of Covenanted and Uncovenanted officers are contained in "the Civil Leave Code" of the Government of India, Financial Department, sixth edition, corrected to 20th February 1884, with subsequent amendments published under the same authority.

Reference to Civil Leave Code

2. An Assistant or Deputy Collector requiring leave of absence must make his application to the Collector, who will forward it to the Commissioner with an endorsement stating whether or not the leave may unobjectionably be granted. The Commissioner will exercise his discretion in submitting the application, through the Accountant-General, to Government, or declining to do so.

Mode of application by subordinate officer.

3. Whenever a Commissioner submits to Government an application for a short leave of absence from any of his subordinates, he must suggest the arrangements which should, in his opinion, be made for carrying on the duties of the absentee during his absence.

Commissioner to suggest arrangements.

4. Subject to the orders of the Government of Bengal, heads of offices may grant, at their discretion, casual leave of absence from office, in case of sickness, death of near relations, &c. Such casual absences are not to be reported to the Accountant-General, but they are to be systematically recorded in the leave-register to be kept in each office; and when an application for privilege leave is received, it is to be dealt with with some reference to the entries in this book.

Casual leave.

5. Half-pay is allowed to peons in the employ of Government while sick in hospital, or receiving medical aid as out-door patients of the hospital of the station to which they belong.

Allowance to peons under medical treatment.

6. A Leave Register 46 is to be kept in every office. Its headings are given in the Chapter headed "Registers—":

Register to be kept.

Register of leave to ministerial officers drawing Rs. 10 a month and upwards :—

1. Name of officer.
2. Appointment held by him.
3. Salary (including allowances).
4. Description of leave granted.
5. Clause and section of Code under which leave granted.
6. Rate of allowance during leave.
7. Initial (and date) of officer granting leave.
8. Length of leave granted.
9. Date of commencement of leave.
10. Extension granted.
11. Date of return to duty.
12. Initial (and date) of officer receiving report of return to duty.
13. Remarks.

SECTION XX.—ROUTINE.

Relief of officers.

1. In order to relieve revenue officers as far as possible of the mechanical labour of signing papers, the following practice is authorized.

Head-clerk.

2. The head-clerk in a Commissioner's and Collector's office may authenticate, with his English signature, copies of letters, statements, decisions, &c.

Serishtadar.

3. The *serishtadar* may sign orders of the following descriptions :—

to file papers in a case or record them in the office;
to return exhibits, &c., to the owners;
to give copies of decrees, judgments, or papers;
calling for a report or explanation from any ministerial officer;
making over papers of any description to the ministerial officer concerned.

His responsibility.

4. The serishtadar is entirely responsible for every order he signs. If in any case he has a doubt what order ought to be passed, he will of course obtain the orders of the presiding officer.

Exception.

5. If, from adventitious circumstances, the date or character of an order is likely to be important, the executive officer should himself sign it.

No reports.

6. Reports from one branch of an office to another should be avoided.

Board's and Commissioner's offices.

7. The Superintendent of the Board, and Personal Assistants to Commissioners, are authorized to sign reminders, dockets and other formal letters, and to authenticate copies, &c.

Travelling allowance bills to be countersigned by Commissioners.

8. Personal Assistants to Commissioners are authorized to countersign ordinary bills not containing charges of an unusual nature other than travelling allowance bills of officers on tour. Bills containing charges other than of an ordinary character, and all travelling allowance bills of officers on tour must be countersigned by Commissioners themselves. The deputation allowance of Deputy Collectors on duty in the interior of a district should also be countersigned by Commissioners themselves.

SECTION XXI.—CORRESPONDENCE.

Form and despatch of letters.

1. The name and official designation of the writer of an official letter, with the number and date of the letter, is to be prefixed to it; the number and date of every letter referred to is invariably to be quoted, and every paragraph is to be numbered. All the letters of one day's despatch addressed to one authority are to be enclosed in one envelope, unless this would make the envelope inconveniently bulky and heavy.

Arrangement in envelope.

2. Letters, however, sent thus in one envelope should be intelligently and carefully arranged, so as, with their enclosures, to be distinguishable easily, the one from the other.

Reports to be complete.

3. All reports to superior authority must be complete in themselves. Voluminous enclosures are not to be submitted with a simple expression of opinion. It is the duty of every officer making a report to superior authority to state the case concisely in his own language, avoiding all unnecessary prolixity, and not submitting enclosures that are not distinctly required to elucidate the subject. This rule applies with special force to vernacular documents, which it can be very rarely necessary to forward. It is a primary rule that all useless correspondence is to be avoided.

Maps sent with letters.

4. Maps sent up to the Board as annexures to letters are frequently separated from the letters which they are intended to illustrate; sometimes three or four maps are received in the same proceedings with different letters. In such cases confusion often arises from the difficulty of connecting any particular map with the letter to which it was an annexure. Whenever, Revenue officers send a map out of their offices they are to have distinctly marked on the face of the map itself—

1. The purpose for which it was prepared.
2. The number and date of the letter to which it is an annexure.

Use of postage service labels.

5. Postage on the correspondence between public officers about the administration of local funds is a public charge, and *service* labels bought with public money should be used on such correspondence. Covers stamped with service postage labels should be superscribed "On Her Majesty's Service" under the full signature and official designation of the Government official who sends the cover, or of the Head Clerk, or of other responsible officer to whom the duty of despatching is confided.

Rules.

6. The following rules (clauses 7 to 13) for the conduct of English correspondence were issued by the Government in 1860, and are in full force.

No letter with bill.

7. No letter of any kind is ever to accompany a monthly bill for payments of salaries; or any contingent bill which is neither unusual or extraordinary, nor likely to be disputed; or any bill regarding which only such short explanation is necessary as can be submitted, in a few words, at the foot of the bill, or in a side note.

All communications are to commence with a reference to previous correspondence whenever there has been any. 5-6-89.

The smallest possible number of postage stamps should be used on each cover. 7-5-95.

Sanction of expenditure.

8. In cases where grants are made or charges sanctioned, by the Government, or the Board, the disbursing officer is not to send copies of the order sanctioning the charge to the Accountant-General. A copy of the order sanctioning the charge is sent to the Accountant-General direct. It is therefore sufficient to quote in the bill the number and date of the order.

Leave.

9. In all cases of leave, whether solicited by an Assistant or Deputy Collector, or by an Assistant or a Deputy Magistrate, or by a subordinate Civil Judge, or by any other officer for whose leave the sanction of the Government, or the Board, or the High Court, is required, the following rules are to be strictly observed. When the application is submitted in a vernacular proceeding, the said document is to go no further than the office of the first officer receiving it. That officer, be he the Magistrate, or the Collector, or the Superintendent of Survey, or the Judge, or any other person, will, in such a case, transmit a short letter from himself, soliciting the Commissioner, or the Registrar of the High Court, or the Secretary to the Board, or the officer immediately corresponding with him, to grant, or to procure the grant of, the leave solicited. If the original request be in an English letter, it will be sufficient for the officer to send it on in original to the higher authority, with an endorsement in these words—"Forwarded with a recommendation that the leave may be granted;" and in all cases where a letter, and not a proceeding in the vernacular, asking for a simple leave of absence, is transmitted through two or three, or any number of authorities, a similar endorsement and signature at each stage, without any additional letter, will be sufficient guarantee that the request has been duly weighed and considered by the transmitting authority.

Endorsement form.

10. In all other cases, when a letter from either a subordinate to a higher authority, or *vice versâ*, contains nothing but a piece of information for the future guidance of such authority; or a piece of information sought for to complete any proceedings, or to rectify any error, or a direct affirmative, or direct negative, to any question put either by the Board, the High Court, the Government, or the Secretary of State for India, it will be quite sufficient if the letter be endorsed or passed on with the signature of each successive authority. The transmitting authority, to retain a trace of the letter, should make a memorandum (duly numbered and dated) in his record-book; but the same fact is not to be repeated in two, or, as is sometimes the case, in three, successive covering letters; nor to be entered in the record by a copy of the letter at length.

No letter with returns.

11. No letter is to accompany a monthly, quarterly, or yearly statement of any kind which explains itself, or in regard to which a distinct and elaborate report is not required. The signature of the transmitting officer, with date and number to the document at the foot of the statement, will be sufficient in all such cases.

Use of forms.

12. It should be the aim of every officer to reduce as much as possible the amount of clerical labour in his office by the introduction of lithographed or printed

forms. All statements, forms, and returns, such regular monthly bills as take some time to prepare, and any other documents which are in frequent use, should be lithographed or printed. The forms will be executed at the Alipore Jail Press; and each department or office will be separately debited with the cost of the forms indented for, proper check being exercised in the Stationery Department over all applications for such forms, which must be submitted in accordance with the rules separately laid down by the Board. It is to be observed, however, that a form must be sanctioned by the Board before it will be supplied.

Letters to be avoided.

13. Memoranda and endorsements should be substituted generally as much as possible for covering letters, in forwarding documents, when a brief remark in reference to the document will suffice; all such memoranda and endorsements should be numbered and dated.

Vernacular words.

14. The use of vernacular words in English correspondence, unless, in any case, it is unavoidable, is prohibited. If a vernacular word is unavoidably used, the English equivalent must be added.

Correspondence in English.

15. All correspondence between English officers, native officers qualified to write and understand English, is to be in English; the practice of corresponding by vernacular proceeding is forbidden. This prohibition applies both to gazetted and non-gazetted officers alike. Vernacular proceedings, unless prescribed by law, are to be discouraged. Subordinate officers are strictly forbidden to comment on, or contradict, in a vernacular proceeding, the propriety of orders passed by their superiors. If a subordinate wishes to question the orders of a superior, he must do so in an English letter. This does not, of course, apply to a native officer who is acquainted only with the vernacular.

Formal correspondence between a Collector and his subordinates in the same station prohibited. Order book to be used.

16. Correspondence by formal letters between a Collector and his subordinates in the same station is prohibited. The Collector should establish an order-book, divided lengthways by folding or ruling, and correspond with his subordinates, if oral communication is impossible or undesirable, by question and answer on opposite portions of the page. Each officer should similarly maintain a book in which to insert matters requiring the Collector's instructions. If instructions are required in a particular case only, they should be obtained on a separate paper which should be filed with the record.

Signature to be legible.

17. Officers are required to take particular care that their official signature is always so distinctly and readily legible that there may never be any room to doubt hereafter that it is genuine and authentic.

Urgent communications.

18. Whenever Commissioners and District Officers wish any letter to be treated by either Department or Section of the Board as an urgent communication, they are to forward the letter ready-docketed according to the following directions, making use of the printed forms for dockets, which can be obtained on indent from the office of the Superintendent of Stationery.

13(*a*). The rules received with Government Circular No. 411P., dated 5th February 1895, regarding despatch and preservation of confidential communications, which are given in Appendix C of this Manual, should be carefully noted and adhered to by all officers through whose hands confidential communications may pass.

8-2-95.

15(*a*). Under Government Circular No. 5 of the 28th February 1895, the name as well as the official designation of an officer should, as a general rule, be mentioned in communications to Government, as this is of much use when the weight to be attached to any particular officer's opinion has to be considered.

4-3-95.

Docket forms for Board's office.

19. Different forms of docket are in use in the two Departments or Sections of the Board to meet the different system of record.

20. In regard to the Land Revenue Department, *i.e.*, Section A, the docket cover explains itself. The local officer will not be able to fill in the collection and file numbers; they will of course be left blank, as well as the proceeding number.

21. In regard to the Miscellaneous Department, *i.e.*, Section B, the following particulars should be entered on the docket cover:—

1. Designation of officer.
2. Number of letter.
3. Date of letter.
4. Subject of letter.

22. The docket form is printed on paper of two kinds, viz., blue foolscap and white foolscap. The form on blue paper should be used for long letters, which cannot conveniently be written on one side of a half-sheet of foolscap paper. These letters should be written on a separate sheet or sheets of foolscap paper, and should be attached to the docket cover by a piece of thread at the corner.

23. The form on white foolscap paper should be used for short letters which are not likely to occupy more space than one side of a half-sheet of foolscap: such letters should be written on the inner side of the form.

Explanations on returns to be docketed.

24. All explanations on returns should also in future be similarly docketed before being sent to the Board.

SECTION XXII.—APPLICATIONS FOR ESTABLISHMENTS, &c.

Establishment must not be increased without sanction.

1. Arrangements involving any increase to, or change in, an establishment, are never to be carried out without sanction previously obtained; or, in cases of emergency, without immediate report for sanction. Even the local Government can only sanction any change in an establishment subject to report to the Government of India. Any local officer breaking this rule is personally liable for the consequences.

Condition of temporary appointment.

2. It must be made a condition of the appointment of any person on any temporary establishment sanctioned by the Board that three-fourths pay only shall be drawn during the period for which the establishment is entertained, and that the remainder can be claimed at the expiry of the sanctioned period, provided the work be then completed, or sufficient cause shown to the satisfaction of the Commissioner of the division for the failure; otherwise the quarter pay will be forfeited to provide for the completion of the work by other persons.

3. All applications for any increase of establishment, or additional allowances, are to be submitted in the subjoined form, the necessity for the increase being fully explained :—

Form of application for increased establishment.

Extract from Home Department of Government of India.		Office to which the proposition refers.	Nature of charge.		Proposition.						Grounds of proposition.	Local Government's recommendation.	Orders of the Government of India.		
					Permanent.		Temporary.						Home Department.	Financial Department.	
Number.	Date.		Present scale.	Proposed scale.	Increase per month.	Decrease per month.	Period.	Increase per month.	Period.	Decrease per month.			Remarks.	Remarks.	Orders.

Commissioners are to have the column "present scale" verified in the Account Department before submission to the Board in cases in which there is any doubt as to the correctness of that scale, and in all cases the number and date of the orders sanctioning the present scale must be cited.

4. As a general rule, a statement of the present work, on an average of three years, as compared with the work ten years previously, should be appended, whenever the proposition is for a permanent increase to an established office.

Comparative statement of work.

5. In submitting their detailed statements of establishments to the Accountant-General at the close of the year, officers are to annex a note showing those items of expenditure which, though sanctioned, have not been actually incurred.

Note of savings ;

6. The date on which a temporary establishment is discontinued is always to be reported to the Accountant-General.

and of discontinuance.

7. Personal allowances are not to be continued when the officer receiving them is promoted to an office of which the salary is equal to, or exceeds, the amount received by the officer in his old office, including personal allowances.

Personal allowances to cease on promotion.

8. In the Resolution No. 2679, dated the 31st August 1878, in the Financial Department, the Government of India issued the following rules to regulate the powers of local Governments to sanction special additions to salaries, which are not authorized by any general or special orders of the Government of India—

Powers of Government to sanction.

1. Unless in any particular case it be otherwise distinctly provided, the whole time of a public officer must be held to be paid for by the State, and he may be employed in any manner required by proper authority within his own branch of duty, without claim for additional remuneration, whether the services rendered are such as might ordinarily be paid for from the Imperial or Provincial revenues, or any local fund.

2. A local Government may, however, sanction an addition to the pay of any officer employed under its orders for the performance of any special duty outside the duties of his regular appointment, as a charge against any fund administered under the local Government, including Municipal or Port Trust Funds, or Wards' estates.

Provided that, without the previous sanction of the Government of India and Secretary of State, no such addition shall arise the total emoluments of any officer to more than Rs. 5,000 yearly.

3. A local Government may also sanction a grant to any officer from provincial revenues as a bonus or honorarium for work done out of office hours and beyond the regular duties of his office, payment for which is a proper charge against those revenues.

4. A similar grant, under like conditions, may be made by a local Government from Imperial Funds within a limit of Rs. 200 in each case, and on the understanding that no excess over the budget grant for the head of service concerned is caused thereby.

5. Remuneration shall not be given under these rules for superintending examinations rendered compulsory on persons belonging to the public service, but may be granted in the case of examinations of candidates for admission to the service, or where it has been specially authorized heretofore, or when the fees received from the persons examined meet the whole charge.

6. Excepting in the case of the examinations referred to in Rule 5, these rules shall not be applicable to any officer whose pay exceeds Rs. 400 monthly.

7. In other cases not provided for by existing special orders, the sanction of the Government of India should be obtained to the grant of remuneration, in addition to the fixed pay of any public officer.

SECTION XXIII.—PAYMENT OF MONEY AND REFUNDS.

1. Every officer possessing a knowledge of English, in ordering payment of any sum of money from a treasury, must record his order in that language, distinctly specifying the account under which payment is made, and the reasons for ordering it. This rule is not to apply to purely formal payments of salaries.

Payment of money from a treasury.

2. No payment of money is on any account to be made to an agent for another party until the disbursing officer, or his assistant or deputy, has thoroughly satisfied himself that the agent is authorized to receive it. Particular attention should be directed to the signature and attestation, and the

Authorization of Agent.

disbursing officer should take the greatest care to assure himself of their genuineness.

Refunds.

3. Refunds of current deposits may be made upon the authority of the Accountant-General. A Commissioner may sanction refunds rendered necessary by any orders that he has legally passed, and refunds in cases of erroneous payment, and of payments on account of lands released by competent authority. All other refunds require the authority of the Board, who will inform the Accountant-General of any refunds that they may authorize. The Board may sanction interest upon sums refunded.

Excess payments of revenue not to be refunded.

4. A proprietor or co-proprietor of an estate paying revenue to Government is not entitled to a refund of any sum which may have been paid by him on account of the revenue of the estate of which he is proprietor or co-proprietor in excess of the amount due from the estate up to the date of such payment, unless such payment shall have been specially made as a deposit under section 15, Act XI of 1859.

Refund of lapsed deposits.

5. If an application for the refund of a deposit that has been credited to the Government appear to require special orders, it should be submitted to the Board through the Commissioner; otherwise, and ordinarily, it should, if the amount to be refunded does not exceed Rs. 50, be addressed direct to the Accountant-General, and in other cases to the Board, who will forward it, after sanction, to the Accountant-General. The following particulars must be given in all such applications:—

(*a.*) Reference to the registers showing number of original deposit, and of any subsequent entry in which it has been included.

(*b.*) Nature of the deposit.

(*c.*) Date of deposit.

(*d.*) Reasons why it has not hitherto been applied for.

(*e.*) Name of present applicant, and, if he be not the original depositor, the grounds upon which it is proposed to pay the money to him.

(*f.*) Certificate of Collector that after due inquiry he finds the refund applied for to be just and proper.

Form.

6. A form of application has been prescribed by the Board, printed copies of which may be obtained from the Superintendent of Stationery.

Notice of refund and payment in certain cases.

7. Whenever a refund or disbursement of money has been sanctioned on account of law charges or other account, notice should be served, free of charge, on the party entitled to receive it, requiring him to make immediate application for payment on pain of forfeiture of interest from a given date, which should be fixed with reference to the distance of the party's residence from the Collector's treasury.

Collector's signature to certificate.

8. The certificate required by heading (*f*), rule 5, must be invariably signed by the Collector himself. Should an application be preferred during the Collector's absence from his head-quarters, and should he be unable in consequence to make the necessary inquiries into the propriety of the refund applied for, its disposal must await his return.

"officer who ordered the acceptance of the deposits." 9-1-91.

"The Commissioner of Excise has been authorized to sanction refunds in excise cases." 7-10-89.

5A. Deposits on account of surplus sale proceeds of estates sold under Act XI of 1859 should be treated in the manner laid down in Article 256 of the Civil Account Code, Volume I, fifth edition. The claims of proprietors to sale proceeds of their estates should never be rejected on the ground of limitation. When, however, they are submitted after a long interval, the enquiry for the purpose of ascertaining whether the amount claimed has never been paid, and whether the claimants are the persons legally entitled to the refund, should be made with special care. Explanations of the delay in applying should be taken from the claimants in such cases, and where the evidence of the amount being still unpaid, or of the right of the claimants to receive payment is unsatisfactory, the applications should be rejected. 4-3-93.

10. In the case of refunds of land revenue receipts, a note, attested by the initials of the officer making the refund, should be made in the column of remarks against the original entry in the treasury registers in which the receipt is shown.. 12-1-92.

Refunds to be noted in the register of receipt.

"5. Each entry in the Treasury remittance-book (B) is to be initialed by the Accountant. Each entry of Rs. 500 or over is to be also initialed by the Treasury Officer, and each entry below Rs. 500 is to be also initialed by the Treasurer as an acquittance to the Nazir."

1-3-91.

Initialing of Treasury remittance book

"above Rs. 500." 7-10-90.

"For sums of Rs. 500 and less the entries should be receipted by the accountant and the treasurer in the column of remarks."

7-10-90.

9. In recommending refunds the Commissioner must ascertain the cause of any delay which has occurred, and report the officer responsible.

Delay to be reported.

SECTION XXIV.—NAZIR'S ACCOUNTS.

1. No money should be unnecessarily allowed to pass through the Nazir's hands. Direct payments into the treasury should be insisted on, and direct payments made whenever this is possible.

Direct payments to treasury.

2. Every Nazir shall keep the following books:—

Books to be kept.

A.—A cash-book with subsidiary registers as described below.
B.—A treasury remittance-book.
C.—A stock-book.

3. In the general cash-book (A) should be shown the details of all receipts and payments not included in any subsidiary register, and the daily totals of receipts and payments included in such a register. The number of subsidiary registers to be kept must vary in different districts. One subsidiary register should show realizations under process. When realizations under process of any particular kind are numerous, there may be more than one such register. In it should appear disbursements on account of stamps representing process fees not paid before the issue of process.

How to be kept.

4. It should be noted, with reference to the last rule, that whenever a process has issued without previous payment of fee for the realization of any sum, the Nazir, out of the first amount which he recovers, should purchase stamps to the amount of the process fees due, and affix them to his report of recovery. If payment is offered to the officer by whom a process was issued, he should require a report from the Nazir that the process fees have been paid before accepting payment. To such report stamps to the amount of the fee should be affixed. It is the Record-keeper's duty to report the fact if the record of any case in which process fees were recoverable should be sent to him without stamps denoting the proper fee.

Stamps for process fees.

5. Each entry in the treasury remittance-book (B) should be initialed by the Treasury Officer as an acquittance to the Nazir.

Treasury Officer to initial remittance-book.

6. The stock-book is to be kept in the subjoined form C. Every civil officer, showing the live-stock, European and other stores, and moveable property in his custody, including iron safes, European locks, European scales and weights, tents, ordnance stores, machines of European manufacture, scientific and mathematical instruments, boats, vehicles, horses and elephants; but articles of ordinary office furniture (such as benches, tables, racks, wooden and tin boxes), books, and articles of petty value, stores (such as stationery) supplied for consumption, and stamps, opium, and other stores supplied for sale, for the audit of which there

Stock-book.

are independent arrangements, should not be shown in the stock-book. All new purchases and sales, &c., of old stock should be entered at the time.

Nazir under Serishtadar's supervision.

7. The Nazir is under the general supervision of the Serishtadar, who will examine his accounts and initial his cash-book daily.

Certificate of correctness of Nazir's accounts.

8. At the close of each month the Assistant or Deputy Collector in charge of the Nazir's Department is to satisfy himself and certify to the Collector that the Nazir's accounts have been duly kept.

B.

Treasury remittance-book for the month of 18

Serial number.	Date.	Amount remitted to the Treasury.	Initials of Accountant.	Initials of Treasurer (for each entry below Rs. 500).	Initials of Treasury Officer (for each entry of Rs. 500 or over).	REMARKS.
1	2	3	4	5	6	7

A.

Cash-book of the Nazir of the *Collectorate for the month of* 18

RECEIPTS.						DISBURSEMENTS.						
Date.	From whom received.	On what account.	Amount.	Daily total of subsidiary registers.	Daily total.	Date.	Serial number of remittance to treasury.	To whom paid.	On what account.	Amount.	Daily total of subsidiary registers.	DAILY TOTAL.
			Rs. A. P.							Rs. A. P.		

B.

Treasury Remittance-book for the month of 18

Serial Number.	Date.	Amount remitted to the treasury.	Initials of Treasurer.	REMARKS.
		Rs. A. P.		

C.

Stock-book of the *of*

Date of receipt.	Name of article, with description.	Number of pieces.	Cost.	Initials.	Date of disposal.	Value realised.	Initials.

This form should be ruled on ordinary foolscap.

Instructions for keeping the stock-book.

1. In case of stock on hand at the opening of the original register, it is only necessary to give date of receipt for tents and other articles which are renewed after fixed periods.

2. Of muskets and similar articles, large numbers may be received at one time; a column for number has therefore been provided, and if all are not returned into store at once, the number returned at each time should be noted in the column of date of disposal.

3. If the value credited by the Ordnance Department for returned stores be not known to the officer who returned them, the column of value realised will be blank in his register.

4. In the columns provided for initials, the initials of the head of the office will be set against each entry in the original register; in the copy filed in the Board's office the entries will be initialed by the clerk responsible for making them, who also should note the number of the voucher and the name of the account from which the item is taken.

5. Surgical instruments, for the audit of which independent arrangements exist in the Military Department, need not be included in the stock-book.

6. Instruments issued by the Mathematical Instrument Department must be brought on the stock-book and shown in the returns.

SECTION XXV.—SECURITY BONDS AND SECURITIES.

Officers who must give malzamin.

1. The following officers under a Collector must furnish security for the payment of any demand against them (malzamin) :—

Treasurers	First class to give	... Rs.	20,000 security.
	Second ditto	... ... ,,	15,000 ,,
	Third ditto	... ... ,,	10,000 ,,
Nazirs, sub-divisional nazirs		... ... ,,	500
Tehsildars ...	First grade	... ... ,,	5,000
	Second do.	... ... ,,	3,000
	Third do.	... ... ,,	1,500
Excise darogahs not exceeding		... ... ,,	1,000
Ditto mohurrirs ditto		... ... ,,	250
Money-order agents and their sureties		... ,,	500 each ;

and managers of estates under the Collector, whether the property of Government or of individuals.

Section XXV.—Rules for taking security from Ministerial Officers.

1. Except in the cases specified below, all payments should be made direct to the treasury by the person from whom they are due, and should not pass through the hands of any Government official.

All payment to be made direct into treasury, with certain exceptions.

When money cannot be paid in on the day when it is brought, owing to the treasury being closed or to other sufficient cause, it should be deposited with the nazir, who should give a receipt. On the next open day the nazir should pay in the money, and should attach a copy of the receipt to the chalan.

The following are instances of the exceptions which at present exist to the general rule of paying direct into the treasury, but the list is not meant to be exhaustive :—

(*a*) Collections of all kinds made by Government officers in the mufassal and brought to head-quarters.

(*b*) Receipts of the Registration Department.

A list of the officers who usually make collections in the mufassal is given below :—

(1) Tahsildars, patwaris, muharrirs, and peons of Government estates who are in charge of collection of rents.

(2) Excise officers in charge of collections, such as sub-inspectors and peons.

(3) Rural sub-registrars.

(4) Muharrirs receiving payments of agricultural loans when accompanying Collectors on tour, such amounts being

"But in the case of treasurers of district treasuries no modification should be made except after communication with the Government Solicitor." 6-1-90.

realized by the Collectors. These officers should pay in the moneys collected as soon as they return to the district or subdivisional head-quarters.

All officers handling public money to give security.

2. Every officer through whose hands public money passes is to furnish security, which should as a rule be 10 per cent. in excess of the maximum amount likely to be in his custody at one time.

Where the application of this rule would cause hardship, and the amount of money under the officer's control cannot be diminished by administrative arrangements, the Board are authorized in special cases, and for reasons to be recorded in each case, to reduce the amount of security as far as they think necessary.

Amount of security: general principle.

3. The general principle of fixing security at 10 per cent. above the amount likely to be in their hands at one time, and not on the amount of their salaries, or at a fixed sum, applies to the following officers:—

Nazirs.	Money-order agents and their sureties.
Tahsildars.	Managers of estates which are the property of Government.
Excise darogas	
Excise muharrirs.	

The Government allows to these officers the concession already granted to Public Works' employés by Resolution No. 152T.—G. of the 29th September 1894, namely, that the security of officers of 20 years' pensionable service or upwards may be diminished by a sum calculated on their monthly pay, multiplied by 25, with the proviso that the security shall in no case be diminished by more than one-half.

Exception in case of treasurers.

4. The amount of the security of treasurers is not regulated by these principles, and is determined by the number of treasury transactions in the district where they serve. The scale of security is as follows:—

	Rs.
Treasurers of 1st class districts	20,000
Ditto 2nd ditto	15,000
Ditto 3rd ditto	10,000

Officers who must give hazirzamin.

2. And the following must give security to be present when called upon (hazirzamin) :—

Record-keepers and their assistants.
Guardians of wards of court.

Form of bonds.

3. Forms of security bonds are given in Appendix B.

Form of agreement for treasurers.

4. In accordance with the Resolution of the Government of India, No. 3857, dated 5th November 1885, the revised form of agreement No. 1 in Appendix B is prescribed for treasurers. It is not necessary or possible that all such bonds to be executed in future should be drawn up in this exact form, and modifications may be required to render this form of agreement suitable in particular cases but it is important that there should be as little difference as possible in the nature of the obligation of the signatories to the bond, and the interests of Government must in every instance be fully secured.

Promissory Notes;

5. Without the special sanction of the Local Government in respect of any particular case or class of cases, no other form of security than Promissory Notes (including Stock Notes) of the Government of India shall be taken from Treasurers or other officers of Government who are entrusted with the charge of public money. But the head of every office may at his discretion exempt from this rule any officer, whatever his salary, if he is not charged with the custody or receipt of public money; and any officer who is charged with the custody or receipt of public money may be exempted from this rule at the discretion of the head of the office if his salary does not exceed Rs. 50 per mensem. No other officer shall be exempted from the rule without the express orders of Government in each case.

When to be returned.

6. Promissory notes lodged as security may be returned after six months, but security bonds should be retained permanently, or until it is certain that there is no necessity for keeping them any longer.

Responsibility of local officers.

7. The local authorities, subject to the orders of the Local Government, are responsible for seeing that adequate security is taken from their subordinates (including all officers employed in district and sub-treasuries) who may be entrusted with the custody of public money.

Special bonds.

8. If the bond required from an officer be of a special character, such as to require the employment of an English solicitor for its preparation, it is optional with the officer to employ the Government solicitor or any other. Heads of offices may accept a bond without taking the advice of the solicitor to Government, on their own responsibility. Persons actually in the employ of Government are not liable to any charge for the preparation of any document connected with their appointments. The Government law officers will draw up any such documents which the heads of offices may require

Security of ministerial officers.

9. Ministerial officers, whose duties require that public money should pass through their hands, should be required to furnish security to the amount of 10 per cent. in excess of the highest sum which is likely to

be in their custody at one time. The nature of the security to be taken must be determined with reference to the circumstances of each case. Security in the form of a deposit of cash, or promissory notes, in preference to the pledge of landed property, should not be insisted on in cases in which the adoption of such a rule would operate hardly upon ministerial officers drawing small salaries. Nothing in this rule applies to officers of the department of accounts: or to those officers who are merely entrusted with the expenditure of a fixed permanent advance, as the situation of such officers may be considered to be a sufficient security for such small disbursements; or to such potdars as are appointed on the responsibility of district or sub-divisional treasurers, the security bond of the treasurer being worded so as to cover any possible defalcation by his subordinates.

Amount of malzamin how to be fixed.

10. When a "malzamin" is prescribed, and the amount is not fixed by any rule, it is to be settled with reference to the trust. The value of the property pledged must be equal to the value of the property which will be committed to the custody of the officer; and, besides the specific property pledged, the surety must pledge all his other property generally.

Persons and property in Calcutta not to be accepted.

11. Persons residing within the limits of the original jurisdiction of the High Court are not to be accepted as sureties; and property situate within the same limits is not to be accepted as a pledge.

Procedure for testing security.

12. When a security bond is tendered, the revenue officer concerned shall cause a proclamation to be issued, and to be affixed at the mofussil cutcherry or residence of the surety, or in a conspicuous place in the village where the land or other property pledged in the bond is situate, in the presence of not less than two respectable residents of the village; and also at the police thana within the jurisdiction of which the property is situate (the receipt of the inspector or sub-inspector in charge of the thana being obtained through his superiors), calling upon all persons who have claims upon, or who deny the right of the proposed surety to, the property mentioned in the bond (which is to be carefully set forth in the proclamation), to come forward within one month and prefer their claims or objections in respect to it, on failure of which the inadmissibility of any pleas of objection will be pleaded by the revenue authorities in bar of any future claim wheresoever preferred. At the expiration of the month, the officer is to record a proceeding accepting or rejecting the security. If he accepts it, the bond is to be immediately registered under Act III of 1877. Officers are personally responsible for the observance of these rules.

Inquiries to be made into the validity of securities.

13. Collectors of districts are also to hold inquiries into the validity of all securities given by salt and customs officers who are required to find security, and to incorporate the results in their annual departmental reports. The Collector of Customs, Calcutta, the Superintendent of Stamps, and the Superintendent of Stationery, are to state, annually, in their reports, after necessary inquiries, whether the securities of all officers subordinate to them, who furnish security, are sufficient and valid.

5. The general rule that every official who handles public money should give security is not to be enforced in case of peons. But in future no peon should be appointed who cannot give a security bond, executed by some person of known respectability and solvency, for his good and honest conduct, in the following form:—

Exception in case of peons.

"I know A.B. to be an honest man, and I agree to forfeit Rs. 50, if called upon to do so, should he be proved to have embezzled Government money up to that amount."

6. Security bonds for good and honest conduct, in the sum of Rs. 1,500, should be taken from record-keepers, and in the sum of Rs. 250 from the other officers named below, the amounts being reduced, if desired, after 20 years' pensionable service, as stated in rule 3:—

Security bonds to be taken from officers in charge of important public documents.

Designation of Officers.

Accountants.	Librarians.
Assistant record-keepers.	Sarishtadars.
Head clerks, except in the Registration Department.	Tauzi navises.
	Tauzi muharrirs.

7. Treasurers, and all officers who have to furnish security in excess of Rs. 500, shall give it in the form of Government promissory notes.

Security in promissory notes.

8. Officers who have to give security of Rs. 500 and under shall give it in the form of Post Office Savings Bank deposits.

Security in Savings Bank deposits.

9. If an officer is unable to furnish the full amount of security due from him in a single payment, he may, at the discretion of the Board, be permitted to pay it by monthly instalments of not less than one-fourth of his pay.

Payment by instalments.

10. House property may in no case be accepted as security.

Prohibition of house property as security.

11. No officer appointed after the date of these rules to any post requiring security will be permitted to furnish it in the form of landed property.

Officers newly appointed.

"7. Treasurers and all officers who have to furnish secu rity in excess of Rs. 500, shall give it in the form of Governm promissory notes or in cash. If it is given in cash, the sum t be invested in as many Government promissory notes as will purchase, the balance, if any, being placed in the savi it will as a security deposit." 12-10-96. ngs bank

Treasurers.

12. Treasurers who already furnish security in landed property will not be required to furnish fresh security in promissory notes if, after special enquiry into the value of the security given and the possibility of realising it at short notice, the Board consider that fresh security need not be taken.

Other officers.

13. Officers not being Treasurers, who already give security in landed property, will be required to set apart 25 per cent. of their salaries in order to provide security in the form of promissory notes or Savings Bank deposits. The security given by them in landed property will remain in force until the requisite amount has been made up by deductions from their pay.

Form of security bond.

14. The form of security bond annexed to these rules is prescribed for Treasurers. In the case of Treasurers of district treasuries, no modification should be made in the form except after communication with the Government Solicitor. This form is also to be taken as a model in other cases in which security is required from officers having charge of public money. In such cases the nature of the office may be such as to call for modification in the wording of the form, but it is important that there should be as little difference as possible in the nature of the obligation of the signatories to the bond, and the interest of Government must, in every instance, be fully secured.

Promissory notes when to be returned.

15. Promissory notes lodged as security may be returned after six months from the date of vacation of the office, but security bonds should be retained permanently, or until it is certain that there is no necessity for keeping them any longer.

Special bonds.

16. If the bond required from an officer be of a special character, such as to require the employment of an English solicitor for its preparation, it is optional with the officer to employ the Government Solicitor or any other. Heads of offices may accept a bond without taking the advice of the Solicitor to Government, on their own responsibility. Persons actually in the employ of Government are not liable to any charge for the preparation of any documents connected with their appointments. The Government law officers will draw up any such documents which the heads of offices may require.

23. Security bonds of ministerial officers, which require frequent examination and testing by the local authorities, need not be sent to the Inspector-General of Registration for deposit.

Ministerial officers' bonds.

24. All applications for copies of documents deposited with the Inspector-General of Registration under the above rule should be made to the local officers, who will transmit them to the office of the Inspector-General, with a memorandum shewing the fee to be charged in each case.

Applications for copies of documents.

SECTION XXVI.—FINES.

1. Fines can only be imposed by revenue officers, under Act XX of 1848, in cases in which they are authorized by law to summon landholders or call for papers. The procedure prescribed by law must in each case be carefully followed. The report to the Commissioner prescribed by section 2 should be made if possible on the day on which the fine is imposed.

Can only be imposed according to law.

2. The report should be in the accompanying form, and should specify distinctly the nature and object of the call, and the law under which it was made:—

Return to Commissioner.

Statement of fines imposed by the Collector or Superintendent of Survey of under section 1, *Act XX of* 1848.

District.	Name of estate and pergunnah.	Names of zemindars.	Object of call.	Regulation under which call was made.	Amount of daily fine.	Date of orders imposing the fine.	Date from which the fine is payable.	REMARKS.
1	2	3	4	5	6	7	8	9

3. Immediate measures should be adopted for realizing the fine, which is payable daily, and must not be allowed to accumulate. The fine is to be realized by sale of the estates of the zemindar as for arrears of revenue, and, if the amount be not so realized, by sale of any other property belonging to him, and by the arrest of his person.

Realization.

4. An uncovenanted Deputy Collector may levy fines under Act XX of 1848.

Powers of a Deputy Collector.

5. As soon as an order to impose a fine is passed by any competent revenue authority, the necessary entries in the appropriate case Register should at once be made, and a certificate that the entries have been made should be

Entry in case register.

17. Public securities lodged with Government officers as a guarantee for the due performance of official duties are to be endorsed over and remitted through the Accountant-General to the Comptroller-General, as laid down in the Resolution of the Government of India, Department of Finance and Commerce, No. 276, dated 30th April 1880. These orders apply also to securities lodged in the Bank of Bengal, as well as securities deposited as a pledge for the payment of revenue or rent and heretofore retained in the Collector's own custody.

Securities to be remitted to the Comptroller-General.

18. Cash or other saleable securities deposited by officers of the Department of Public Works are to be received for safe custody, and returned by Collectors, on the requisition of the executive officer, countersigned by the Superintending Engineer.

In the case of Public Works Department officers.

19. Security bonds given on plain paper by ministerial officers are exempted from payment of registration fees.

Exemption of registration fees.

20. The security bonds of all officers are to be sent for safe custody to the Inspector-General of Registration. They should be sent in registered covers, and copies on plain paper should be retained in the collectorate for reference whenever necessary.

Security bonds to be deposited with the Inspector-General of Registration.

21. A register of securities should be kept in the following form in every Collector's office:—

Register of securities.

Serial number.	NAME OF OFFICER.	Designation or duties.	Amount of security payable.	Nature of security furnished.	Value of security furnished.	Date of bond.	Date of despatch to Inspector-General of Registration.	REMARKS.
1	2	3	4	5	6	7	8	9

2-12-95.

given by the mohurrir in charge of the register, and filed with the record of the case. The Record-keeper should never receive into his department any record in which a fine has been imposed, unless the papers contain this certificate.

SECTION XXVII—SUSPENSION AND IMPRISONMENT.

Dismissal.

1. Saving as provided in rule 3 (*a*), the salary of an officer who is dismissed ceases absolutely from the date of his dismissal; no allowances may be granted to him for any period occupied in his prosecution of appeals against the order dismissing him.

Suspension.

2. Saving as provided in rule 3 (*b*), an officer suspended from office as a penalty for misconduct is entitled to no salary while he is absent from duty.

Additional expenditure.

3. Subject to the proviso that, without the permission of the local Government, no expenditure in excess of what would have taken place if the officer had remained on duty may be incurred—

(*a*) Subsistence allowance, at a rate not exceeding one quarter of his salary, may be granted by the authority suspending him to an officer removed from office pending enquiry into his alleged misconduct, provided that, if the officer is a European, his subsistence allowance should not commonly be less than Rs. 25 a month, if his salary be less than Rs. 100 a month, the rate may be increased accordingly.

NOTE—The subsistence allowance is authorized as a matter of grace only, and cannot be claimed as of right.

(*b*) If the suspension of an officer as a penalty for misconduct is, upon reconsideration or appeal, held to have been unjustifiable or not wholly justifiable, or if an officer dismissed from office or suspended pending enquiry into his alleged misconduct is, after enquiry, or upon reconsideration or appeal, reinstated, then the revising or appellate authority may grant to the officer, for the period of his absence from duty—

(1) If the officer is honourably acquitted, full salary;

(2) Otherwise, such portion of his salary as to the revising or appellate authority may seem expedient.

Effect of imprisonment.

4. When any servant of Government is committed to prison, either for debt or on a criminal charge, he is to be considered as under suspension from the date of his arrest, and not allowed to draw any pay until the termination of the proceedings against him, when an adjustment of his allowances will be made, according to the circumstances of the case—the full amount being given only in the event of the officer being acquitted of blame, or (if the imprisonment was for debt) of its being proved that the officer's liability arose from circumstances beyond his control.

SECTION XXVIII.—THE LIBRARY.

Books to be in one place.

1. The books in each office are to be collected together in one place under the charge of the head clerk. If practicable, a separate room should be assigned to them.

Catalogue.

2. A revised catalogue must be prepared from time to time, and missing books accounted for.

Removal.

3. No book is to be removed from the library without the permission of the head of the office.

Receipt.

4. A receipt must be invariably taken from an officer removing a book, to be returned to him, or cancelled, when the book is returned to the library.

Charge of library.

5. Every officer, upon receiving charge of an office to which a library is attached, is to satisfy himself as to the state of the library. Unless he then reports that the books are out of order, or that any volumes are missing, it will be assumed that he received the library in good order, and he will be thenceforward personally responsible for any defects.

Report.

6. The state of the library is to be mentioned in the annual report, it being specially stated whether the whole of the books are safe and in good condition or not.

Indian Law Reports.

7. The volumes of the Indian Law Reports supplied by Government for the use of ~~each revenue court and office~~ are to be entered in the library catalogue, ~~and not~~ carried away from the district upon the transfer of an officer, unless (in the case of a Deputy Collector) he is not to be replaced, and is going to take charge of a new office, and not in succession to another officer. The accumulated monthly issues of an incomplete volume are to be counted as one volume only.

SECTION XXIX.—MISCELLANEOUS.

Printing.

1. All printing on account of any Government office is to be executed at the Alipore Jail Press, unless that press is unable to undertake it.

Vernacular Gazette.

2. Two copies of the *Vernacular Government Gazette* are forwarded to the head-quarters of each district, and one to each subdivision.

How to be used.

3. All public notifications of general importance to the Native community should be sent for publication in the *Bengali Gazette*.

Powers-of-attorney.

4. All general powers-of-attorney authorizing agents to act in any revenue office, and on behalf of any one, are to be produced in original if required. A copy of each general power is to be filed in the Collectorate. A file of the copies is to be maintained, with an index cover showing (*a*) the serial number, (*b*) the names of the parties (the principal and the attorney), (*c*) the date of execution.

"(a). If the original power is registered, or authenticated by a Registration officer, and the copy is certified by a Registration officer, no further verification is necessary. Such copies will be made and granted under the rules of the Registration Department for the grant of copies.

(b). If the original is registered or authenticated as above, but the copy is not certified by an officer of the Registration Department, the copy must be compared and certified by the serishtadar. Such copies are to be made by the parties themselves on the cartridge paper sold at the Collector's office for petitions.

(c). If the original is not registered or authenticated as above, the copy must have the attestation of the serishtadar, the attorney himself, two witnesses, and the District or Sub-divisional officer. These copies are to be made as in the case last mentioned." 10-8-88.

Officers and vessels exempted from payment of canal tolls.

"10A. Only the officers and vessels enumerated below are to be exempted from payment of canal tolls :—

Officers exempted.

(a) Canal officers, *i.e.*, those directly in charge of irrigation works, and whose duty will necessitate travelling through the canals for inspection thereof, when on duty.

(b) Deputy Revenue Superintendents of Irrigation when on duty.

(c) Police officers when on duty.

N.B.—No officer can claim exemption on the mere ground that he is connected, as regards his duties, with any of the above-mentioned officers; for instance, a Magistrate and Collector is in the former capacity the superior of the police officer, and in the latter the superior of the Deputy Revenue Superintendent, but this cannot in any way be allowed as qualifying him for exemption.

Vessels exempted.

(a) Vessels carrying troops.

(b) Vessels owned by the Commissioners of the Port of Calcutta, which may enter the Calcutta canals or Tolly's Nullah either from stress of weather or on business connected with the port, and which do not carry passengers, materials or goods." 4-5-89.

Officers and vessels exempted from payment of canal dues.

10A. Only the officers and vessels enumerated below are to be exempted in future from the payment of canal dues:—

Officers exempted.

(*a*) Canal Officers of the Public Works Department travelling on duty within their circles or divisions.

(*b*) Deputy Revenue Superintendents of Irrigation travelling on duty within their circles or divisions.

(*c*) Officers of the Police Department and subordinates down to the rank of head-constables when on duty within their respective charges.

(*d*) Officers of the Forest Department when passing through the Calcutta Canals or Tolly's Nullah in vessels belonging to the Forest Department.

(*e*) Port Officers in discharge of duties connected with their respective ports.

(*f*) The Health Officer of the Port of Calcutta when on duty connected with the port.

Vessels exempted.

(*a*) Vessels on the Yacht establishments of the Viceroy, or Lieutenant-Governor of Bengal.

(*b*) Vessels conveying troops.

(*c*) Vessels or boats, the property of any department of Government and on Government service, provided that they are not merely being used as passenger boats by officers other than those named in Part I of this Schedule.

(*d*) Boats engaged by the Police Department solely for police purposes.

(*e*) Boats engaged by the Postal Department solely for the conveyance of mails or postal servants when plying on the Nuddea rivers.

(*f*) Vessels owned by the Port Commissioners which may enter the Calcutta Canals or Tolly's Nullah either from stress of weather or on business connected with the port, and which do not ply for hire with passengers, materials, or goods:

(*g*) Boats under the charge of the Health Officer of the Port of Calcutta when used in Calcutta Canals or Tolly's Nullah for purposes of sanitary inspection in connection with the port. 2-8-90.

"affidavit." 4-7-96.

"which should be levied by affixing an adhesive court-fee stamp of that value." 4-7-96.

The copies so filed are either (*a*) (if the originals have been registered) to be certified by the Registering officer, or (*b*) (if the originals have not been registered) to be attested by the serishtadar, by the attorney himself, by two witnesses and by the District or Sub-divisional officer.

Not to be attested.

5. The law does not require any Court, Judge, or Magistrate, to attest powers-of-attorney and such like documents; nor does it, except in the case mentioned in section 85, Act I of 1872, attach any peculiar efficacy to such attestations, as compared with attestations by private witnesses. If, however, the attestation of any Court, Judge, or Magistrate, is desired in any case, the application should be complied with on payment of the fee of Re. 1 required for a notarial act by Act I of 1879.

Fee for attestation.

This fee should be realised by stamps which should be attached to the instruments, the attestation of which is desired.

Registration of powers.

6. When an agent acting under a general power-of-attorney institutes a suit on behalf of his principal, such general power-of-attorney must be registered in the Court, or a copy thereof must be filed with the record. A general power-of-attorney held by a vakil does not exempt him from the obligation of filing a vakalutnama bearing the usual court-fee, when he conducts a suit on behalf of his principal professionally and not merely as an agent.

Contracts to which Government is a party.

7. Contracts in the mofussil to which Government is a party are to be executed, according to established custom, in the name of Government. The Act of Parliament which regulates the making of contracts by the Government, to which English law is applicable, is appended to circular order No. 21 of 1860 (*vide* also circular order No. 5 of November 1876, and No. 2 of June 1880).

Form of agreement for farmers of toll-gates.

8. A form of agreement to be used between Government and the farmers of toll-gates established under the provisions of Act VIII of 1851 has been approved by Government for adoption generally in the districts of the Lower Provinces.

Fees for mural tablets.

9. Of the fee (Rs. 50) for the erection of mural tablets in Government churches, the chaplain is to pay three-fourths immediately to the Collector, to be credited to Government, to meet the cost of repairs and church establishment. The remainder is at the disposal of the chaplain for charitable purposes.

10. All officers of Government when proceeding on the public [illegible] "other than canal tolls for which the next succeeding rule [illegible] provides." 4-5-89.

[illegible] ferry) which may be demanded of them, the sums thus paid being subsequently recovered by being charged in their contingent bills. Only police officers proceeding on duty, who might be detained inconveniently by not having money with them, should be permitted to pass without paying at all.

Right of fishery.

11. Government has the right of fishery in all navigable rivers which are public property, unless the right has been granted or leased to some individual. But in regard to tidal rivers, it may sometimes be expedient that the exclusive right of fishery should not be granted to private individuals, or to certain classes of individuals, to the exclusion of the general public. A Collector should not grant a lease of such a fishery without the previous sanction of the Board.

Compensation.

12. Bills for compensation paid to proprietors for rent of lands appropriated for military cantonments must be submitted for adjustment within three months from the date of the final sanction to the compensation by the competent authority.

Resumption.

13. Whenever lands are granted, either wholly or in part, revenue free, a condition of resumption in case of misconduct is to be inserted in the title-deed.

Revenue-free lands.

14. All lands declared to be revenue free should be immediately entered in general register B, part I.

Fractions of an anna to be avoided.

15. In all settlements, revisions of settlements, grants of compensation, tuccavi advances, balances of all kinds, and in every species of accounts, charge, or receipt, the use of pies, the fractional parts of an anna, should be avoided. If the fraction is below six pies, it should be omitted altogether; if above six pies, one anna should be entered.

Use of annas to be dispensed with where possible.

16. Further, in all settlements, revisions of settlements, grants of compensation, tuccavi advances, and other revenue transactions, as distinguished from those of account, the use of annas should be dispensed with as far as possible. In assessments they should never be used; and in the distribution of assessment, either into instalments or shares, their use should be avoided where possible.

Exceptions.

17. The only exceptions which can be allowed to the above rules are in—(1) fines and forfeitures, (2) savings of establishments, (3) deposits, (4) interest, (5) deductions for the funds, (6) pensions.

Punkha-pullers.

18. One punkha-puller may be allowed for the Collector and for each Assistant Collector, and one in the English and one in the Native office.

Punkha-pullers at sub-divisions.

19. Two punkha-pullers are allowed at a sub-division, one for the officer in charge and one for his office establishment.

Duration of employment of punkha-pullers.

20. As a general rule charges for the wages of punkha-pullers will be admitted in the contingent bills of all officers under the Bengal Government only from the 15th March to the 15th October of each year; but in the cases of exceptional necessity European officers will be allowed punkha-pullers to the 1st November.

21. Members of the Board and their Secretaries, Commissioners, and Judges, can however entertain punkha-pullers, if required, from the 1st March to the 15th November.

Khas-khas tatties.

21*a*. Khas-khas tatties may be sanctioned by the Commissioner in the districts of the Behar and Chota Nagpore Divisions only. Their cost should be included in the office contingent bill. 6-6-90.

Return of stores.

22. The returns of valuable ordnance and other stores in the custody of the officers named below are to be submitted to the Board in the form prescribed in rule 3, chapter 10 of the Civil Account Code, 3rd edition) :—

Commissioners.	Superintendent of Salt Golahs.
Collectors and Magistrates.	Opium Agents.
Collectors of Customs.	Sub-Deputy Opium Agents.
Deputy Commissioners.	Shipping Master, Calcutta.
Commissioner of Sunderbuns.	Superintendent of Stamps and Stationery.

Instructions for keeping up the stock-book.

23. The instructions contained in rules 3 and 4 of the chapter of the Civil Account Code above quoted, in respect of the several kinds of articles to be brought on to the stock-book, of the submission of annual memoranda, and of a complete return every fifth year, are to be strictly allowed.

Submission of returns of stores.

24. Every fifth year (1891, 1896, &c.) a complete return is to be submitted. compiled from the stock-book (see Section XXV, rule 6) showing the stores in hand on the 31st March, and signed by the head of the office. Every intermediate year a memorandum is to be forwarded to the Board showing every increase and decrease.

Elephants.

25. Elephants are to be included in these returns. The information required is to be given under three heads, showing for each elephant (1) name, (2) when purchased or otherwise obtained by Government, (3) cost of monthly keep, including servants and food :—

Head 1—Elephants in the possession of the reporting officer throughout the year.
" 2—Elephants received during the year.
" 3—Elephants removed from the list during the year (showing what has become of them).

Where title-deeds to be deposited.

"Title-deeds, conveyances and other similar legal documents belonging to the Bengal Government, connected with property in Calcutta and the suburbs, should be deposited with the Government Solicitor, and those relating to property in the mufassal with the Inspector-General of Registration, Lower Provinces."

10-10-96.

1. "Apprentices may be appointed up to a number not exceeding 20 per cent. on the number of permanent employés, that percentage being calculated on the total of the ministerial establishment, and not on the strength of each department of the office." 1-12-94.

APPENDIX A.

[SEE SECTION XV, RULE 1.]

Rules for the admission of candidates for ministerial employment in mofussil offices.

1. No apprentice or Umedwár shall be admitted to work in any mofussil office except in conformity with the Government Resolution of 30th January 1856. (See below.) The employment of apprentices without the express and formal sanction of the head of the office is absolutely prohibited.

2. Whenever a vacancy occurs, or is about to occur, either in an apprenticeship, or in a paid appointment, a notice of the fact should be suspended in some prominent place in the office, and a date, which shall not be less than 15 days after the issue of the notice, shall be fixed for filling up the vacancy.

3. Not more than five* apprentices shall be retained in any one office, and no person shall be appointed an apprentice whose age exceeds twenty years.

4. If, on the expiry of an apprenticeship of five years, any apprentice has failed to obtain a paid appointment, he shall not be retained in the office in any capacity.

5. On the day fixed for filling up a vacancy, the head of the office shall see, and examine, all applicants and their certificates, and record a proceeding stating that he has done so, noting in detail the claims of the three or four more eligible candidates, and giving his reasons for the selection ultimately made.

6. This proceeding together with the applications and any copies of certificates filed, &c., should be made into a regular record bundle, and be available for reference in case of any appeal being made against the appointment.

7. In the case of an apprenticeship or of a paid appointment, of which the salary is less than Rs. 10 a month, the head of the office, if a Magistrate, may make over the matter to the Joint, Deputy, or Assistant Magistrate, and if a Collector, to the Deputy or Assistant Collector, for report or decision.

8. All appointments of Rs. 10 a month or upwards, made by a Magistrate or a Collector, should be reported monthly to the Commissioner for confirmation in accordance with the laws and orders* in force; and the Commissioner should fill up with his own hand the column reserved for his remarks, sending a copy of such remarks for his subordinate's guidance.

* Circular orders of Superintendent of Police, dated 28th January 1838 and 29th January 1839.
Section XV, rule 3 of this Manual.

9. The above orders are to be applicable, not only to permanent appointments, but also to acting appointments, vacant, or likely to be vacant, for three months or upwards.

10. The annual returns of appointments for the Education Department are to be prepared and submitted in strict accordance with the orders marginally noted.

Government Notification, 9th July 1855.
Government orders, No. 1456, dated 3rd September 1858.
Government orders, No. 80, dated 20th March 1860.
Government orders, No. 10, dated 18th January 1862.

11. A special report will be prepared by the Director of Public Instruction every year, as to the way in which the orders of Government have been carried into effect by the different Commissioners and district officers.

12. All apprentices, who have not been appointed in conformity with the Resolution of the 30th January 1856, all in excess of five in any one office, and all who have been employed as apprentices for more than five years, are to be forthwith removed.

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* By Government order, No. 7267, dated 6th of August 1865, it is provided that not more than two apprentices may be retained in the office of a Deputy Magistrate and Deputy Collector.

Resolution by the Government of Bengal (General—Education) Fort William, the 30th January 1856.

READ again a letter from the Director of Public Instruction, dated the 5th ultimo, enclosing a memorandum drawn up by Mr. Pratt regarding the system of employing apprentices in the Government offices in the mofussil.

Read a letter addressed to the Board on the 31st ultimo, forwarding the above.

Read a communication from the Board, dated the 12th instant.

The Lieutenant-Governor regards the object which Mr. Pratt has in view as one which it is most desirable to obtain; but he is not at present prepared to go further for the purpose of attaining it than to prescribe a general rule that no apprentice shall be admitted into any office without the express sanction of the head of the office, to be recorded in a register to be kept for the purpose. This register shall record the name and the age of the apprentice; the kind and extent of education which he has received; to which of the amlah in the office he is related or by which of them recommended, with any further particulars that it may seem desirable to the head of the office to record. Every apprentice admitted shall likewise receive a perwannah signed by the head of the office specifying that he is admitted as an apprentice.

The results to be secured by the above rule will necessarily depend much upon the manner and the spirit in which it is worked by the several heads of offices. The Lieutenant-Governor desires therefore to signify his hope and expectation that every officer will feel himself under a strong obligation to evince a real interest in regulating by means of the rule the admission of apprentices into the public offices, and that in every instance the head of the office will satisfy himself by personal examination and inquiry of the responsibility of the candidate for admission, and also that he possesses a fair extent of education.

The Lieutenant-Governor would further inculcate upon officers the propriety of encouraging the acquirement of English by giving a preference to candidates who have received an English education if in other respects they are as eligible as other candidates who do not know English.

The Lieutenant-Governor thinks it desirable, however, on this point to leave a full discretion in the hands of the local officers, informing them merely of the general views and wishes of Government, and trusting to them to give effect to them to the utmost extent that they may deem advisable and right with reference to local circumstances or individual claims. Irrespective of the general reasons, which make the Lieutenant-Governor at all times desirous to fetter, as little as possible, the discretion of the local authorities in matters of this kind, he is strongly of opinion that in this particular matter it would neither be practicable nor wise to attempt to act altogether independently of, and without reference to, the head native amlah.

As a general rule, the Lieutenant-Governor considers it a proper and a judicious proceeding that the opinion of the serishtadar of an office should be consulted in regard to the entertainment of new amlah, including apprentices, in an office for the correct, punctual, and honest working of which he is directly responsible; and the Lieutenant-Governor is satisfied that in the great majority of cases if the covenanted head of the office exhibits a true interest in the working of his office, and at the same time evinces a proper consideration and respect to the principal uncovenanted servants in the office, he will receive cordial support at their hands, and will find them just as anxious as he is himself to introduce none but respectable and educated young men into the office. The Commissioners of revenue and circuit will take occasion, on visiting the different stations of their divisions, to satisfy themselves that proper attention is paid by the district officers to the admission of apprentices into their serishtas.

APPENDIX B.

[*See Section XXV, Rule* 14.]

FORM OF SECURITY BOND.

KNOW all men by these presents that [*Principal*] of [*1st surety*] [*2nd surety*] of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our seals dated this day of 189 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

WHEREAS the above bounden was on the day of 189 appointed to and now holds and exercises the office of Treasurer at AND WHEREAS by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the Treasury of or paid deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsover *and whereas* the said as such Treasurer aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said Treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to *and whereas* the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint *and whereas* the said is further bound to keep true and faithful

APPENDIX B.

[SEE SECTION XXVI, RULE 3.]

Forms of Security Bonds.

No. 1.

KNOW all men by these presents that (*Principal*) of [1*st surety*] (2*nd surety*) of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment will and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our seals dated this day of 188 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

WHEREAS the above bounden was on the day of 188 appointed to and now holds and exercises the office of Treasurer at AND WHEREAS by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the Treasury of or paid deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever *and whereas* the said as such Treasurer aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said Treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to *and whereas* the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint *and whereas* the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do *and whereas* the bulk of the said property remains as well in the care charge and custody of the Treasury officer for the time being at as of the said but as between himself and the said Secretary of State for India in Council he the said is alone responsible and answerable therefor and for every part thereof *and whereas* the

responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the district officer of or other the person exercising his functions for the time being under the sanction of the Government of may direct *and whereas* the said in consideration of his said appointment has delivered and deposited with and endorsed over to as such district officer as aforesaid Government securities to the extent of Rs. of which the numbers amounts and other particulars are set forth and specified in the Schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person acting for him in his said office during his absence or otherwise or by any sub-treasurers servants clerks sircars cash-keepers poddars coolies or other persons nominated or accepted by or serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise *and whereas* the said (*Principal*) and the said (*1st surety*) and (*2nd surety*) as his the said . sureties in that behalf have entered into the above bond in the penal sum of conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid. Now the condition of the above written-bond is such that if the said has whilst he has held the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of district officer while the said has held or shall hold and enjoy the said office of Treasurer as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said or his agent or agents nominee or nominees shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of or the said district officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or his said agent or agents nominee or nominees or of any of the sub-treasurers servants clerks sircars cash-keepers poddars coolies or other persons nominated accepted by or serving under him the said or his said agent or agents nominee or nominees or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the said has acted or shall continue to act in the said office of Treasurer as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue: Provided always and it is hereby agreed and declared that neither of them the said and shall be at liberty to terminate their suretyship except upon giving to the district officer for the time being of the Government of six calendar months' notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said

accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do *and whereas* the bulk of the said property remains as well in the care charge and custody of the Treasury officer for the time being at as of the said but as between himself and the said Secretary of State for India in Council he the said is alone responsible and answerable therefor and for every part thereof *and whereas* the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of may direct *and whereas* the said in consideration of his said appointment has delivered and deposited with and endorsed over to as such District Officer as aforesaid Government securities to the extent of Rs. of which the numbers amounts and other particulars are set forth and specified in the Schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person acting for him in his said office during his absence or otherwise or by any sub-treasurers servants clerks sircars cash-keepers poddars coolies or other persons nominated or accepted by or serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise *and whereas* the said [*Principal*] and the said [*1st surety*] and [*2nd surety*] as his the said sureties in that behalf have entered into the above bond in the penal sum of conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the person and persons aforesaid. Now the condition of the above written bond is such that if the said has whilst he has held the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and do and shall indemnify and save harmless the said Secretary of

State in Council his successors and assigns the Government of and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer while the said has held or shall hold and enjoy the said office of Treasurer as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoy the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said or his agent or agents nominee or nominees shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or his said agent or agents nominee or nominees or of any of the sub-treasurers servants clerks sircars cash-keepers poddars coolies or other persons nominated accepted by or serving under him the said or his said agent or agents nominee or nominees or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the said has acted or shall continue to act in the said office of Treasurer as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue: Provided always and it is hereby agreed and declared that neither of them the said and shall be at liberty to terminate their suretyship except upon giving to the district officer for the time being of the Government of six calendar months' notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said until the expiration of the said period of six months: Provided always and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the Government promissory notes for Rs. so deposited as aforesaid respectively or such other Government security or securities to the same amount as the District Officer for the time being of the Government of may consent from time to time to accept and receive and shall accordingly receive in lieu of exchange for the same and the interest thereof respectively shall be and remain with the said District Officer for the time being or the Government of as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full powers to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorized in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realized by the said District Officer for the time

APPENDIX B, No. 2.

[See Section XXV, Rule 6.]

FORM OF SECURITY BOND.

KNOW ALL MEN BY THESE PRESENTS that (Principal) of (1st surety) (2nd surety) of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment will and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our seals dated this day of 189 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at other than the said High Court in its ordinary original jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

Whereas the above bounden was on the day of 189 appointed to and

now holds and exercises the office of at
and whereas by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing in the places, if any, appointed for the custody thereof and keeping of all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects received by or made over to the said in the course of the business entrusted to him in his capacity as such by any person or persons whomsoever and for any purpose or purposes whatsoever, and whereas the said as such aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects (hereinafter together only called "the said property") are and is of full measure and good quality when received by him and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to; and whereas the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact and in the places, if any, appointed as aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint; and whereas the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do; and whereas the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for and delivered over to and a full and complete discharge therefor obtained from such persons and places as the district officer of
or other person exercising his functions for the time being under the sanction of the Government of may direct;

and whereas the said in consideration of his said appointment has delivered and deposited with and endorsed over to a such district officer as aforesaid Government securities to the extent of Rs. of which the numbers amounts and other particulars are set forth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property, or any part or parts thereof being in any way consumed wasted embezzled stolen misspent misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person acting for him in his said office during his absence or otherwise or by any servants clerks sarkars cash-keepers poddars coolies or other persons nominated or accepted by or serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise; and whereas the said (Principal) and the said (1st surety) and (2nd surety) as his the said sureties in that behalf have entered into the above bond in the penal sum of conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the person and persons aforesaid. Now the condition of the above written bond is such that if the said [has whilst he has held the said office of as aforesaid always duly performed and fulfilled the said duties of the said office and the other duties aforesaid and if he the said] shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of and all and every the

If the officer has not held office before, these words are unnecessary.

person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer while the said

See last note. (has held or) shall hold and enjoy the said office of as aforesaid of and from all and every loss and damage which during the time the said (has held executed and enjoyed the

Ditto. said office has happened or been sustained or) shall or may at any times or time hereafter during the time that he the said or his agent or agents nominee or nominees shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successor or assigns the Government of or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or his said agent or agents nominee or nominees or of any of the servants clerks sarkars cash-keepers poddars coolies or other persons nominated accepted by or serving under him the said or his said agent or agents nominee or nominees or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the said has acted or shall continue to act in the said office of as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue: Provided always and it is hereby agreed and declared that neither of them the said and shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being of the Government of six calendar months' notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said until the expiration of the said period of six months: Provided always and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the Government promissory notes for Rs. so deposited as aforesaid

respectively or such other Government security or securities to the same amount as the District Officer for the time being or the Government of may consent from time to time to accept and receive and shall accordingly receive in lieu of and in exchange for the same and the interest thereof respectively, shall be and remain with the said District Officer for the time being or the Government of as and for part and additional security to the Secretary of State in Council his successors and assigns for the purposes aforesaid with full powers to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorized in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest to accrue on the said Government securities may in the meantime be paid over as the same shall be realized by the said District Officer for the time being or the Government of if they shall think fit to the said : Provided further and it is hereby expressly agreed and declared between and by the said (1st surety) and (2nd surety) the Secretary of State in Council that it shall be lawful for the said with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of first had and obtained to change and substitute for the said deposit of Government promissory notes for Rs. or any part thereof or for any substituted notes from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said and as such securities as aforesaid.

And it is hereby lastly agreed and declared by and between the said (principal) and the said (one surety) and (other sureties) as his the said (principal) sureties and the said Secretary of State

that on the vacation by the said (principal) of his said office of the above mentioned Government promissory notes for Rs.
or any notes that may be substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said (the authority with whom the notes are deposited) for the term of six months as security against any loss that may have been incurred by the Secretary of State owing to the neglect or default of the said (principal) or any other person or persons as aforesaid and which may not have been discovered until after the vacation of his appointment by the said (principal): Provided always that the return at any time of the said Government promissory notes shall not be deemed to affect the right of the said Secretary of State to take proceedings upon the said bond against the said (principal) and (sureties) in case any breach of the conditions of the said bond shall be discovered after the return of the said Government promissory notes.

The Schedule above referred to. 9-7-96.

being or the Government or if they shall think fit to the said Provided further and it is hereby expressly agreed and declared between and by the said and the Secretary of State in Council that it shall be lawful for the said with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of first had and obtained to change and substitute for the said deposit of Government promissory notes for Rs. or any part thereof or for any substituted notes from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said and as such securities as aforesaid

The Schedule above referred to

And it is hereby lastly agreed and declared by and between the said [*Principal*] and the said [*one surety*] and [*other sureties*] as his the said [*Principal*], sureties and the said Secretary of State that on the vacation by the said [*Principal*] of his said office of the abovementioned Government promissory notes for Rs. or any notes that may be substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said [*the authority with whom the notes are deposited*] for the term of six months as security against any loss that may have been incurred by the Secretary of State owing to the neglect or default of the said [*Principal*] or any other person or persons as aforesaid and which may not have been discovered until after the vacation of his appointment by the said [*Principal*]: *Provided always* that the return at any time of the said Government promissory notes shall not be deemed to affect the right of the said Secretary of State to take proceedings upon the said bond against the said [*Principal*] and [*sureties*] in case any breach of the conditions of the said bond shall be discovered after the return of the said Government promissory notes.

2-12-95.

being or the Government or if they shall think fit to the said Provided further and it is hereby expressly agreed and declared between and by the said and the Secretary of State in Council that it shall be lawful for the said with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of first had and obtained to change and substitute for the said deposit of Government promissory notes for Rs. or any part thereof or for any substituted notes from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said and as such securities as aforesaid

The Schedule above referred to

And it is hereby lastly agreed and declared by and between the said [*Principal*] and the said [*one surety*] and [*other sureties*] as his the said [*Principal*], sureties and the said Secretary of State that on the vacation by the said [*Principal*] of his said office of the abovementioned Government promissory notes for Rs. or any notes that may be substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said [*the authority with whom the notes are deposited*] for the term of six months as security against any loss that may have been incurred by the Secretary of State owing to the neglect or default of the said [*Principal*] or any other person or persons as aforesaid and which may not have been discovered until after the vacation of his appointment by the said [*Principal*]: *Provided always* that the return at any time of the said Government promissory notes shall not be deemed to affect the right of the said Secretary of State to take proceedings upon the said bond against the said [*Principal*] and [*sureties*] in case any breach of the conditions of the said bond shall be discovered after the return of the said Government promissory notes.

2-12-95.

until the expiration of the said period of six months: Provided always and it is hereby declared and agreed by the said and

with the said Secretary of State in Council that the Government promissory notes for Rs. so deposited as aforesaid respectively or such other Government security or securities to the same amount as the district officer for the time being of the Government of may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said district officer for the time being or the Government of as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full powers to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorized in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realized by the said district officer for the time being or the Government or if they shall think fit to the said Provided further and it is hereby expressly agreed and declared between and by the said and the Secretary of State in Council that it shall be lawful for the said with the consent of the said district officer or of other the person exercising his functions for the time being under the sanction of the Government of first had and obtained to change and substitute for the said deposit of Government promissory notes for Rs. or any part thereof or for any substituted notes from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said and as such securities as aforesaid

The Schedule above referred to

And it is hereby lastly agreed and declared by and between the said [*Principal*] and the said [*one surety*] and [*other sureties*] as his the said [*Principals*] sureties and the said Secretary of State that on the vacation by the said [*Principal*] of his said office of the above-mentioned Government promissory notes for Rs. or any notes that may be substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said [*the authority with whom the notes are deposited*] for the term of six months as security against any loss that may have been incurred by the Secretary of State owing to the neglect or default of the said [*Principal*] or any other person or persons as aforesaid and which may not have been discovered until after the vacation of his appointment by the said [*Principal*]: *Provided always* that the return at any time of the said Government promissory notes shall not be deemed to affect the right of the said Secretary of State to take proceedings upon the said bond against the said [*Principal*] and [*sureties*] in case any breach of the conditions of the said bond shall be discovered after the return of the said Government promissory notes.

نمبر ۲

نقشه حاضر ضامن محافظ و اسسٹنٹ
محافظ کلکٹري

بجناب معلي القاب جناب صاحب سکریٹري
آف اسٹیٹ فار انڈیا

منکه ساکن پرگنه ضلع
کا هون میں اپنے رضا اور رغبت سے حاضر
ضامن ضلع پرگنه ساکن
مسمی محافظ کلکٹري متعلقه کمشنري
ریونو ڈویژن کا هونا هون اِس شرط پر
که سرکاري دفتر کا هر قسم کاغذات اور دلیل و
دستاویزات و غیره جو کچهه عمله مذکور کے بحالي
کے وقت ذمه اُسکے کیا گیا یا آینده کیا جاوے یا
ازروے سر رشته اور ضابطه ذمه اُسکے هے یا هوگا

No. 2.

Form of hazir zamini or security to be executed by the surety of the record-keeper and the assistant record-keeper for their appearance when called upon.

TO THE SECRETARY OF STATE FOR INDIA IN COUNCIL.

I resident of pergunnah zillah voluntarily execute this *hazir-zamini* as surety of who has been appointed as record-keeper of the Collectorate under the Revenue Commissioner of the division, and do hereby declare that on the resignation of the record-keeper, or on his having ceased to be borne on the establishment, I will, when called upon, cause him to appear till he shall have made over charge of all the

নং ২।

কালেক্টরীর মোহাফেজ ও আসিষ্টাণ্ট মোহাফেজের হাজিরজামিনীর কারম।

মহামহিম শ্রীল শ্রীযুক্ত সেক্রেটরি অফ্
ষ্টেট ফর্ ইণ্ডিয়া,
সমীপেষু।

লিখিতং শ্রী
সাং পং
জেলা কস্য হাজির-
জামিনী পত্রমিদং কার্য্যমঞ্চাগে
জেলা সংক্রান্ত
পরগনার
সাকিনের শ্রী
ডিবিজানের রিবিনিউ কমিশ্যনরের অধীনে
কালেক্টরির সেরেস্তার
মোহফেজী কর্ম্মে নিযুক্ত
হইয়াছে অতএব আমি আপন স্বেচ্ছাপূর্ব্বক
উক্ত আমলার হাজিরজামিন হইলাম এই নিয়মে
যে আমলা মজকুরের বহালি সময়ে সরকারি
সেরেস্তার হরিয়েক প্রকার কাগজাত এবং দলীল

بعد موقوف یا مستعفي هونے عملہ مذکور صاحب
کلکٹر جب تک اچھي طرح سمجھہ کر نپاوین اور
قطعہ فارغخطي عملہ مذکور کو اِس مضمون کے
ندیوین کہ عملہ مذکور پر کچھہ دعوي نسبت
امورات متعلقہ اُسکے باقي نہین رہا تب تک
صاحب کلکٹر جسوقت عملہ مذکور کو طلب کرینگے
اُسي وقت حاضر کرونگا اگر حاضر نکرسکون تو
جرمانہ روپیہ سرکار مین داخل کرونگا
اور اپنے جایداد مملوکہ و مقبوضہ مفصل الذیل
کو جو بلاشرکت غیرے ہے واسطے معتبري اِس
ضمانت کي مکفول کرتا هون اور اِس ضامني کے
باقي رهنے تک جایداد مکفولہ کو حیلۃً یا صریحۃً
بیع اور هبہ اور رهن یا دوسرے کسي طرح پر
انتقال کرنیکا اِختیار مجھکو اور میرے ورثہ اور
اوصیا اور قایم مقام کو نہین ہے اگر میرے یا
میرے ورثہ اور اوصیا اور قایم مقام کے طرف سے

papers and documents he received at the time of assuming charge, or which he may have received in the course of business, and till he shall have been furnished with a certificate to the effect that there is no claim against him in connection with his official duties. If I should fail to procure his attendance, I will pay a fine to the extent of Rs. I pledge, as security for the performance of the foregoing conditions, the undermentioned property, which is exclusively in my possession and enjoyment. I myself, my heirs, executors, and representatives, until the fulfilment of all the conditions set forth in the security bond, will have no power to sell, grant, pledge, or alienate in any way, either directly or indirectly, the property pledged. In the event of the property being alienated in any way, either by myself,

দস্তাবেজাৎ ইত্যাদি যে কিছু উহার জিম্মা করা গিয়াছে কিম্বা আয়েন্দা করা যায় অথবা জাবেতা ও সেরেস্তাক্রমে উহার জিম্মা হইয়া থাকে কিম্বা হইবেক আমলা মজকুর মৌকুফ হওন অথবা ইস্তাফা দেওনান্তর যাবৎ কালেক্টর সাহেব ঐ সমস্ত কাগজাত উত্তমরূপে বুঝিয়া না পান এবং আমলা মজকুরকে এক কৈতা ফারখতি এই মজমুনে প্রদান না করেন যে আমলা মজকুরের প্রতি উহার কার্য্য সম্বন্ধে কোন দাবি থাকিল না সে পর্য্যন্ত কালেক্টর সাহেব আমলা মজকুরকে যখন তলব করিবেন আমি তৎক্ষণাৎ হাজির করিয়া দিব যদি হাজির করিতে না পারি তবে টাকা জরিমানা সরকারে দাখিল করিব আর নীচের লিখিত জায়দাদ যাহা অন্যের বিনা সরাকতিতে আপন স্বত্ব ও অধিকারে আছে এই জামিনির মাতবরি জন্যে আবদ্ধ রাখিলাম এই জামিনি সমাপন পর্য্যন্ত উক্ত আবদ্ধীয় জায়দাদ প্রকাশরূপে বা চক্রান্তে বিক্রয় কিম্বা হেবা কিম্বা বন্ধক অথবা অন্য কোন প্রকারে হস্তান্তর করণের ক্ষমতা আমার ও আমার উত্তরাধিকারী ও অছি ও স্থলাভিষিক্তের নাই যদি আমার ও আমার উত্তরাধিকারী কি অছি কি আমার স্থলাভিষিক্তের দ্বারায় কোন প্রকারে হস্তান্তর

کسي طرح کے انتقال عمل مین آوے تو اِس
اِنتقال کے روسے شي مرهونه جسکے هاتهه مین
جاوے دعوی اور مواخذه اِس ضامني کي اُسپر اور
شي مرهونه پر جايز و قايم هوگا اور در حالت
غير حاضر هونے عمله مذکور مین فوراً حاضر
کر دونگا نهین تو زر جرمانه داخل کرونگا
درصورت داخل نکرنے زر جرمانه سرکار کو
اِختيار هوگا که جايداد مکفوله اِس ضامني
کے از روے نيلام جو واسطے اداے باقي خزانه
بالفعل مقرر هے خواه آيندہ مقرر هوگا بيچواکر
زر جرمانه وصول کرين کاش اگر زر جرمانه
جايداد مکفوله کے قيمت سے کفايت نکرے اُس
تقدير پر سرکار والا کو اِختيار هوگا که دوسرے جو
کچهه جايداد منقوله يا غير منقوله جو بالفعل
ميرا هے آيندہ ميرا هو اور وه جايداد نام مين
ميرے يا ميرے وارث يا وصي کے هوے اُسکو

my heirs, executors or representatives, the property itself, and the person who may become possessed of it on the strength of such alienation, will be liable for the satisfaction of any claim which may be preferred in accordance with the provisions contained in this security bond. If the record-keeper should absent himself, I will at once procure his attendance. If I should fail to do so, I will pay the fine above mentioned, and in default Government shall be entitled, under the provisions of the law for the time being in force and which may be in force and hereafter for the realization of arrears of Government revenue, to realize it by the sale of the pledged property. If the sale-proceeds of the pledged property should fall short of the amount of the imposed fine, Government shall have the power, under the

হয় তবে ঐ হস্তান্তরের দ্বারা আবদ্ধীয় বস্তু যাহার হস্তে যাইবেক এই জামিনীর জওয়াবদিহি ও দাবি ঐ ব্যক্তির উপর এবং আবদ্ধীয় বস্তুর প্রতি বর্ত্তিবেক আর আমলা মজকুর গয়েব হাজির হইলে আমি তৎক্ষণাৎ হাজির করিয়া দিব নচেৎ জরিমানার টাকা দাখিল করিব জরিমানার টাকা দাখিল না করিলে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে সরকারি বাকি রাজস্ব আদায়ের জন্যে এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা ভবিষ্যতে হইবেক তদনুসারে এই জামিনীর আবদ্ধীয় জায়দাদ নিলামের দ্বারায় বিক্রয় করাইয়া জরিমানার টাকা উসুল করিয়া লইবেন যদি জরিমানার টাকা আবদ্ধীয় জায়দাদের মূল্যের দ্বারা সংকুলান না হয় তবে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে অন্য স্থাবর অস্থাবর সম্পত্তি যাহা এইক্ষণে আমার আছে কিম্বা উত্তরকালে আমার হয় আর ঐ সম্পত্তি আমার স্বীয় নামে অথবা আমার উত্তরাধিকারী অথবা আমার অছির নামে থাকে তাহা সরকারী রাজস্ব আদায়ের জন্যে এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা ভবিষ্যতে হইবেক তদনুসারে বিক্রয় করাইয়া জরিমানার টাকা উসুল

بموجب شرائط نیلام جو بالفعل واسطے اداے باقي
خزانه مقرر هے خواه آینده هوگا بیچواکر زر
جرمانه کو وصول فرماویں اُس میں میرا یا میرے
وارث یا اوصیا کے کسي طرح کا کچھه عذر مقبول اور
مسموع نهوگا اسواسطے یهه چند کلمه حاضر ضامني
لکهدیا که وقت حاجت سند هووے — فقط *

تفصیل جایداد

provisons of the law for the time being or which may hereafter be in force for the realization of Government revenue, to sell my other, moveable and immoveable property now held by me or which I may acquire in future either in my own name or in the names of my heirs and executors, and may apply the proceeds thereof to the liquidation of the amount due from me. Any objections raised on this point by myself, my heirs, and executors shall be invalid. I execute this security bond to the above effect.

[*Schedule of property.*]

করিয়া লইবেন, তাহাতে আমার অথবা আমার উত্তরাধিকারী কি অছিয়ানের কোন প্রকারের কোন আপত্তি গ্রাহ্য ও শ্রুতযোগ্য হইবেক না এতদর্থে হাজিরজামিনীপত্র লিখিয়া দিলাম ইতি।

তফসীল জায়দাদ।

نمبر ۳

نقشه مالضامن ناظر کلکٹری

بجناب معلی القاب جناب صاحب سکریٹری
آف اسٹیٹ فار انڈیا

ساکن پرگنه
ضلع کا هون مین اپنے رضا اور
رغبت سے مالضامن ضلع پرگنه
ساکن مسمی
ناظر کلکٹری متعلقه کمشنری ریونو ڈویژن
کا هوکر اقرار کرتا هون اور لکهدیتا هون که ناظر
مذکور همیشه اپنے عهدے کا کام راستی اور درستی
سے انجام کریگا اور کاغذات حساب وغیره جو کچهه
جسوقت اُس سے طلب هوگا داخل کریگا اگر اپنا
زر محوله آپ تصرف کرے یا دوسرے کو تصرف

No. 3.

Form of mal-zamini to be executed by the surety of the Collectorate nazir.

TO THE SECRETARY OF STATE FOR INDIA IN COUNCIL.

I resident of pergunnah zillah as surety of resident of pergunnah zillah nazir of the Collectorate under the Commissioner of the division, voluntarily execute this security bond, and do hereby declare that the nazir shall duly discharge the duties entrusted to him and produce when called upon all the accounts, &c., and papers kept by him. If he should embezzle money placed in his hands, or should permit any one so to do, or delay to render his accounts, I myself,

নং ৩।

কালেক্টরির নাজীরের মালজামিনীর ফারম।

মহামহিম শ্রীল শ্রীযুক্ত সেক্রেটরি অফ্
ষ্টেট ফর ইণ্ডিয়া,
সমীপেষু।

লিখিতং শ্রী
সাং পং
জেলা কস্য মাল
জামানী পত্রমিদং কার্য্যনঞ্চাগে আমি আপন
স্বেচ্ছাপূর্ব্বক ডিবিজানের রিবিনিউ
কমিস্যনরের অধীনে কালেক্টরির নাজীর
জেলার পরগনার
সাকিনের শ্রী
মালজামিন হইয়া
একরার করিতেছি ও লিখিয়া দিতেছি যে
নাজীর মজকুর সর্ব্বদা আপন নিয়োজিত কর্ম্ম
যথার্থ ও প্রকৃতরূপে নির্ব্বাহ করিবেক এবং
হিসাব ইত্যাদি কাগজাত যখন যাহা উহার
নিকট তলব হইবেক তাহা দাখীল করিবেক
যদি আপন জিম্মার টাকা নিজে তছরূপ করে

Form of security bond to be adopted in cases in which security is allowed to be taken otherwise than in Government Promissory Notes.

૩ રન છિપ્યાવટો કી નૂ સે સવ ઠોગોં કો માલૂમ હો કિ હમ અ૦ વ૦ નહ્ને-વાલે

(અસલ શુભોક) ઔર સ૦ ઉ૦ નહ્નેવાલે

ઔર ર૦ શુ નહ્ને-વાલે

(જામિન) વજીર હિન્દ રાજાસ કૌન્સિલ કે પાસ રુપયે કે લિએ જિમ્મેદાર હૈ, જો વજીર રાજાસ કૌન્સિલ યા ઉન કી જગહ વૈઠને-વાલોં કે યહાં અદા કિયા જાએગા જિસ કે અદા કરને કે લિએ હમ આપને તઈં જિમ્મેદાર કરતે હૈ, ઔર હમ મેં સે હર એક ઔર હમ મેં સે હર કોઈ ઔર હમારે વારિસે-વાલિયોં, વન્દો-વસત કરને કરને-વાલોં ઔર જગહ વૈઠને-વાલો મેં સે હર એક આદમી ઔર ઉન મેં સે હર એક મિલ કે ઔર અલગ અલગ આપને તઈં હર છિપ્યાવટો કી નૂ સે જિન પર હમારી મુહર લગી હુઈ હો હમારે દસતખત કિએ ગએ હૈં ઔર જો દિન સન ૧૮૮ કો છિપ્યા ગઈ હૈ, જિમ્મેદાર કહતી હૈ,

KNOW ALL MEN by these presents that we A B of (Principal), and C D of and E F of (sureties), are bound to the Secretary of State for India in Corncil in the sur- of Rs. , to be paid to the said Secretary of State in Council or his successors, for which payment we bind ourselves and each of us and any of us and our and each of our heirs, executors, administrators and representatives, and every of them jointly and severally by these presents, sealed with our seals, signed and dated this day of 188

এতদ্দ্বারা সকলে অবগত হউন যে আমরা (প্রিন্সিপল) এবং এবং (জামীনদার) টাকার নিমিত্ত মন্ত্রিসভাধিষ্ঠিত ভারতবর্ষের শ্রীযুত ষ্টেট সেক্রেটরী সাহেবের নিকট বাধ্য। ঐ টাকা উক্ত মন্ত্রিসভাধিষ্ঠিত শ্রীযুত ষ্টেট সেক্রেটরী সাহেব কিম্বা তাহার উত্তর পদধারীদিগকে দিতে হইবে। এবং এই যে দলিল ১৮৮ সালের দিবসে আমাদিগের মোহরাঙ্কিত এবং স্বাক্ষরিত এবং তারিখ যুক্ত হইল এই দলিল দ্বারা আমরা আমাদিগকে এবং আমাদের প্রত্যেককে এবং আমাদের মধ্যে যে কোন ব্যক্তিকে এবং আমাদের এবং আমাদের প্রত্যেকের ওয়ারিসান অছি ধনাধ্যক্ষ এবং স্থলাভিষিক্তগণকে এবং তাহাদের প্রত্যেককে এক যোগে এবং পৃথক ভাবে ঐ টাকা দিবার নিমিত্ত আবদ্ধ করিলাম।

ઊપર વગાઇ હુઇ ગૌર
સે જિમ્મેદાર અ૦ વ૦ ઉહ્દે
પર મુકર્રર
કિયા ગયા હૈ ઔર વઝીર
હિન્દ રૂઝવાસ કૌન્સિલ
જિન કા નામ ઊપર લિખા
હુઆ હૈ ઊપર વગાઇ હુઇ
અ૦ વ૦ કો ઊપર વગાઇ હુઇ
ઉહ્દે ।
પર રહને કે લિઇ નાઝી
હુઇ હૈ ।

ઊપર વગાઇ હુઇ અ૦ વ૦
ઔર સ૦ ૭૦ ઔર ૨૦ શુ૦ કે કિ
ઊપર વગાઇ હુઇ ગૌર પર
જિમ્મેદાર હૈ, ઊપર લિખે
હુઇ મુચલકે કે લિખ દેને પર
ઔર ઊપર વગાઇ હુઇ સ૦ ૭૦
ઔર ૨૦ શુ૦ કે રસ કે સાથ કે
સિલ્લિલે મેં લિખી હુઇ જાયદાદ
પ ઊપર વગાઇ હુઇ
નુપઇ કે અદા
કિઇ જાને કે સાથ જિમ્મેદારી
ખડી કરને પર વઝીર હિન્દ
રૂઝવાસ કૌન્સિલ જિન કા
નામ ઊપર લિખા હુઆ હૈ,
અ૦ વ૦ કો કિ ઊપર વગાઇ હુઇ
ગૌર પર જિમ્મેદાર હૈ, ઉહ્દે
પર મુકર્રર કરને કે લિઇ
નાઝી હુઇ હૈ,

or
whereas the above bounden A B has been appointed to the office of

and the above-named Secretary of State for India in Council has agreed to retain the said A B in the said office.

2. Whereas the abovenamed Secretary of State for India in Council has agreed to appoint the above bounden A B to the office of

upon the said A B and the above bounden C D and E F entering into the bond above written, and upon the said C D and E F charging the properties in the schedule hereto with the payment of the abovementioned sum of Rs.

২। যেহেতু উক্ত A. B. এবং উপরোক্ত মতে আবদ্ধ C. D. এবং E. F. উপরের লিখিত খত লিখিয়া দেওয়ার এবং উপরের লিখিত টাকা দিবার জন্য উক্ত C. D. এবং E. F. তঁফ্সীলের লিখিত সম্পত্তিগুলি দায়যুক্ত করায় উপরের লিখিত মন্ত্রিসভাধিষ্ঠিত ভারতবর্ষের শ্রীযুত ষ্টেট সেক্রেটরী সাহেব উপরোক্তমতে আবদ্ধ A. B. কে পদে নিযুক্ত করিতে স্বীকৃত হইয়াছেন।

কিম্বা। - উপরোক্তমতে আবদ্ধ A. B. কে পদে নিযুক্ত করা হইয়াছে এবং উপরের লিখিত মন্ত্রিসভাধিষ্ঠিত ভারতবর্ষের শ্রীযুত ষ্টেট সেক্রেটরী সাহেব উক্ত A. B. কে উক্ত পদে রাখিতে স্বীকৃত হইয়াছেন।

کرنے دیوے اور سمجھانے اور داخل کرنے میں
حساب اور کاغذات کے غفلت کرے یا اور کسی
طرح کا قصور جس سے خیانت اور نقصان سرکار یا
دوسرے کسی شخص کا کہ جسکا جوابدہی ذمۂ
سرکار ہوسکتا ہی اُس سے سرزد ہوے بلا عذر اِن
سب امور کا جوابدہی مجھہ پر اور بعد میرے
میرے ورثہ اور اوصیا اور قایم مقام پر ہی اور اِن
سب خیانت کے جوابدہی کے واسطے اپنے جایداد
مملوکہ اور مقبوضہ مفصل الذیل کو جو بلا شرکت
غیرے ہی مکفول کیا اور اِس ضامنی کے باقی
رہنے تک حیلۃً یا صریحۃً اِس جایداد مکفولہ کے
بیع اور ہبہ اور رہن یا دوسرے کسی طرح پر انتقال
کرنیکا اِختیار مجھکو اور میرے ورثہ اور اوصیا اور
قایم مقام کو نہیں ہی اگر میرے اور میرے
وارث اور اوصیا اور قایم مقام کے طرف سے کسی
طرح کے انتقال عمل میں آوے تو اس انتقال کے

and after my death my heirs executors, and representatives, will, without raising any objection, be responsible for any loss or damage sustained in consequence by Government or any individual who may claim compensation for such loss from Government. To make good any such loss I pledge the undermentioned property, which is exclusively in my possession and enjoyment, till the performance of the conditions set forth in this security bond. I myself, my heirs, executors, and representatives, shall have no power to sell, grant, pledge, and alienate in any way, directly or indirectly, the property pledged. In the event of the pledged property being alienated by myself, my heirs, executors, and representatives, the property in question, and the person who may become possessed of it on the strength of such alienation,

অথবা অন্যকে তদ্রূপ করিতে দেয় এবং
হিসাব ও কাগজাত বুঝাইতে ও দাখীল করিতে
শৈথিল্য করে কিম্বা অন্য কোন প্রকারে
কসুর উহার দ্বারায় উপস্থিত হয় যে তদ্দ্বারায়
কোন ক্ষতি ও নোকশান সরকার বাহাদুরের
অথবা অন্য কোন ব্যক্তির যে তাহার জওয়াব-
দিহি সরকার বাহাদুরের প্রতি অর্শিতে পারে,
ঘটে তবে বিনা আপত্তে ঐ সকল বিষয়ের
জওয়াবদিহি আমার প্রতি ও আমি অবর্ত্তমানে
আমার উত্তরাধিকারী ও অছি ও স্থলাভি-
ষিক্তিগণের প্রতি বর্ত্তিবেক আর ঐ সকল
খেয়ানতের জওয়াবদিহি জন্যে নীচের লিখিত
জায়দাদ যাহা অন্যের বিনা সরাকতিতে আমার
স্বত্ব ও অধিকারে আছে আবদ্ধ রাখিলাম এই
জামিনীর নিয়ম সমাপন পর্য্যন্ত প্রকাশ্যরূপে বা
চক্রান্তে অত্র জামিনীর আবদ্ধীয় জায়দাদ বিক্রয়
কিম্বা হেবা কি বন্ধক অথবা অন্য কোন প্রকারে
হস্তান্তর করণের ক্ষমতা আমার ও আমার উত্তরা-
ধিকারী ও অছি ও স্থলাভিষিক্তের নাই যদি
আমার ও আমার উত্তরাধিকারী কি অছি কি
আমার স্থলাভিষিক্তের দ্বারায় কোন প্রকারে
হস্তান্তর হয় তবে ঐ হস্তান্তরের দ্বারায় আবদ্ধীয়
বস্তু যে ব্যক্তির হস্তে যাইবেক এই জামিনীর

روسے شي مرهونه جسکے هاتهه مين جاوے دعوی
اور مواخذه اِس ضامني کے اُسپر اور شيء مرهونه پر
جايز اور قايم هوگا در صورت هونے کسي خيانت يا
تصرف ناظر مذکور مين فوراً زر خيانتي اور
متصرفي ناظر مذکور کا ادا کرونگا بر تقدير ادا
نکرنے زر خيانت اور تصرف کے سرکار کو اِختيار هوگا
که اس ضامني کے جايداد مکفوله کو از روے نيلام
جو واسطے اداے باقي خزانه بالفعل مقرر هی
خواه آينده مقرر هوگا زر خيانت کو وصول کرين
اگر زر خيانت جايداد مکفوله کے قيمت سے پورا
نهوے اوس تقدير پر سرکار والا کو اِختيار هوگا که
دوسرے جو کچهه جايداد منقوله يا غير منقوله جو
بالفعل ميرے هی يا آينده ميرا هو اور وه جايداد
نام مين ميرے يا ميرے وارث يا وصي کے هوے
اوسکو بموجب سرايط نيلام جو واسطے اداے باقي
خزانه بالفعل مقرر هی يا آينده مقرر هوگا بيچواکر

shall be liable for the satisfaction of any claim advanced in accordance with the provisions contained in this security bond. I will at once make good any loss or any money embezzled by the nazir. If I should fail to do so, Government, under the provisions of the law for the time being or which may hereafter be in force for realization of arrears of revenue, shall be entitled to realize any damages or embezzled money by sale of the pledged property. If the sale-proceeds of the property in question should fall short of the amount embezzled, Government (under the provisions of the law for the time being in force or which may hereafter be in force for the recovery of arrears of Government revenue) shall have power to recover it by sale of any other property, moveable and immoveable, now held by me or

জওয়াবদিহি ও দাবি ঐ ব্যক্তির উপর এবং আবদ্ধীয় জায়দাদের প্রতি ব্যতিরেক আর উক্ত নাজীরের দ্বারায় কোন তছরূপ কিম্বা খেয়ানৎ হইলে আমি তৎক্ষণাৎ নাজীর মজকুরের তছরূপি ও খেয়ানতি টাকা আদায় করিব যদি তছরূপ ও খেয়ানতি টাকা আদায় না করি তবে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে সরকারি বাকি রাজস্ব আদায়ের জন্যে এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা উত্তরকালে হইবেক তদনুসারে এই জামিনীর আবদ্ধীয় জায়দাদ নিলামের দ্বারায় বিক্রয় করাইয়া ঐ খেয়ানতের টাকা উসুল করিয়া লইবেন যদি আবদ্ধীয় জায়দাদের মূল্যের দ্বারা খেয়ানতের টাকা সংকুলান না হয় তবে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে অন্য স্থাবরাস্থাবর সম্পত্তি যাহা এইক্ষণে আমার আছে কিম্বা উত্তরকালে আমার হয় আর ঐ সম্পত্তি আমার স্বীয় নামে অথবা আমার উত্তরাধিকারী অথবা আমার অছির নামে থাকে তাহা সরকারি বাকি রাজস্ব আদায় কারণ এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা উত্তর কালে হইবেক তদনুসারে নিলামের দ্বারায় বিক্রয় করাইয়া খেয়ানতি টাকা উসুল করিয়া

૩ । અબ ઊપર લિખે હુએ મુચલ્કે કી શર્ત ઐસી હૈ કિ, જો ઊપર બનાયા હુઆ અ૦ બ૦ લક્ષર લક્ષર પર ઔર ઇસકે પીછે હર લક્ષર જબ તક કિ વોહ ઊપર બનાએ હુએ ઉહ્દે પર બના રહે ઠીક તૌર સે ઔર જાબિતે સે ખિદમ્મેદાર હોગા ઔર વજીર હિન્દ રૂબરૂ સેક્રેટરી કો યા ઐસે કિસી આદમી યા આદમિયોં કો જો ઇસ કામકે લિઇ મુકર્રર કિએ જાએ સબ રુપએ જો ઉસકે હાથ મેં આએ અદા કરેગા ઔર હર હાલત મેં ઐસે સબ કામ ઔર ઐસે કર્તવ્ય કો જો લક્ષર લક્ષર પર ઊપર બનાએ હુએ ઉસકે ઐસે ઉહ્દે કો રૂ સે ઉસકે સિર પેડ़ા પૂરે તૌર સે ઔર સચ્ચે દિલ સે કરે તો ઐસી હાલત મેં ઉપર લિખા હુઆ મુચલ્કા નિકમ્મા હો જાએગા નહીં તો વોહ પૂરા જારી રહેગા—

3. *Now the condition* of the above written bond is such that if the said A B shall from time to time, and at all times hereafter, so long as he shall hold the said office of duly and regularly account for and pay to the Secretary of State for India in Council, or to any person or persons who may be appointed for the purpose, all moneys which shall come to his hands, and in every other respect fully and faithfully perform and discharge the duties and obligations which from time to time devolve on him in such capacity as aforesaid, then in such case the above written bond shall be void, otherwise the same shall remain in full force.

৩। উপরের লিখিত খতের এই নিয়ম হইল যে যত দিন উক্ত A. B. উক্ত পদে থাকিবেন তত দিন তাঁহার হাতে যে সমস্ত টাকা আসিবে তিনি যদি সময়ে এবং অতপর সকল সময়ে মন্ত্রিসভাধিষ্ঠিত ভারতবর্ষের শ্রীযুত ষ্টেট সেক্রেটরী সাহেবকে কিম্বা যে ব্যক্তি কিম্বা যে সকল ব্যক্তি তদভিপ্রায়ে নিযুক্ত হন সেই ব্যক্তিকে বা সেই সকল ব্যক্তিকে যথারীতি এবং নিয়মিতরূপে সেই সমস্ত টাকার হিসাব দেন ও সেই সমস্ত টাকা দেন এবং অপর সকল বিষয় সম্বন্ধে উপরোক্ত পদধারীস্বরূপ তাঁহাকে সময়ে সময়ে যে সকল কর্ত্তব্য কর্ম্ম করিতে ও বাধ্যতা নির্ব্বাহ করিতে হয় তিনি যদি তাহা সম্পূর্ণ ও বিশ্বাস যোগ্যরূপে নির্ব্বাহ করেন তাহা হইলে উপরের লিখিত খত বাতিল হইবে নচেৎ উহা সম্পূর্ণরূপে প্রবল থাকিবে।

૪ । ઔર ઊપર બનાએ હુએ રુપએ કે અદા હોને કી વઢ કે વે-ખટકે કરને કે લિઇ મૈં સ૦ ઉ૦ ઇસ કે સાથ

4. And in order further to secure payment of the said sum of Rs. I. C D, charge the properties des-

৪। এবং উক্ত টাকা দিবার অধিকতর কায়দা করিবার অভিপ্রায়ে উক্ত টাকা

પહિલે શિડ્યુલ મેં બતાયે હુએ જાયદાદ ઔર મૈં રૂ૦. શુ૦ રૂપ કે સાથ નથ્થે હુએ દુસરે શિડ્યુલ મે બતાઈ હુઈ જાયદાદ પર ઊપર બતાયે હુએ મુલ્યે અદા કરને કે સાથ જિમ્મેદારી ખડી કરતે હુઈ ઔર હમ અલગ અલગ શર્ત કરતે હૈ કિ જબ તક યેહ લિખા હુઆ મુચલકા જારી રહેગા ન હમ ઔર ન હમારે જગહ વેઠને-વાલે કિસી હક સે ઉન જાયદાદોં કા હક કિ ઊપર હમને અલગ અલગ કિસી નથ્થી હૈ કિસી કો પહુચાયેંગે કિસી નથ્થેગે યા ઉન પર જિમ્મેદારી ખડી કરેગે ઔર હમ હક પહુચાને કિસી નથ્થને યા જિમ્મેદારી ખડી કરને કી હાલત મેં યેહ જાયદાદ જિસ પર હમને અલગ અલગ રૂપ હક સે જિમ્મેદારી ખડી કિ હૈ ઐસી સબ જિમ્મેદારિયોં કે અદા કરને કે લિએ જો ઊપર બતાયે હુએ મુચલકે કી રૂ સે ખડી હો જિમ્મેદાર રહેગી ।–

cribed in the first schedule hereto annexed, and I, E F, charge the properties described in the second schedule hereto annexed with the payment of the said sum, and we covenant respectively that, so long as the above written bond shall remain in force, neither we nor our representatives will in any way alienate, mortgage or incumber the properties mortgaged above by us respectively, and in case of such alenation, mortgage or incumbrance, that the said property so charged by us respectively shall remain liabe for the satisfaction of all obligations incurred under the said bond.

দিবার জন্য আমি C. D. এতৎ সংযুক্ত প্রথম তফসীলের বর্ণিত সম্পত্তি এবং আমি E. F. এতৎ সংযুক্ত দ্বিতীয় তফসীলের বর্ণিত সম্পত্তি দায়যুক্ত করিয়া যথাক্রমে এইরূপ করার করিলাম যে যত দিন উপরের লিখিত খত প্রবল থাকিবে, তত দিন আমরা কি আমাদের স্থলাভিষিক্তগণ যথাক্রমে আমাদের দ্বারা বন্ধক দেওয়া সম্পত্তিগুলি কোন রকমে হস্তান্তর করিব না, বন্ধক দিব না বা দায়যুক্ত করিব না এবং এইরূপে হস্তান্তরিত বন্ধক দত্ত বা দায়যুক্ত হওয়ার স্থলে যথাক্রমে আমাদের দ্বারা এইরূপে দায়যুক্ত করা উক্ত সম্পত্তি উক্ত খত ঘটিত সমস্ত দায়ীত্বের পরিসমাপ্তির জন্য দায়ী থাকিবে।

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زر خیانتي رصول فرماوین اُسمین میرا یا میرا
وارث یا اوصیا کے کسیطرح کا کچھ عذر مقبول
اور مسموع نہوگا اسواسطے یہہ چند کلمہ بطریق
مالضامني کے لکھدیا کہ وقت حاجت کے سند
ہوے — فقط *

تفصیل جایداد

in my own name or in the names of my heirs and executors, against which no objections whether made by myself or by my heirs, executors, or representatives, shall stand good.

[*Schedule of property.*]

লইবেন তাহাতে আমার অথবা আমার উত্তরাধিকারী কি অছিগণের কোন রকমের কোন আপত্তি গ্রাহ্য ও শ্রুতযোগ্য হইবেক না এতদর্থে মালজামিনীপত্র লিখিয়া দিলাম ইতি।

তফসীল জায়দাদ।

نمبر ۴

نقشہ مالضامني تحصیلدار

منکہ ساکن پرگنہ
متعلقۂ ضلع کا ہون
اقرار کرتا ہون اور لکھدیتا ہون کہ
ساکن متعلقۂ ضلع
محال کے تحصیلداري کے کام میں
مقرر ہوا نامبردہ اپنے عہدہ کا کام کمال تندہي سے

No. 4.

Form of security bond (malzamini) to be executed by tehsildar.

I son of pergunnah zillah execute this security bond and do hereby declare that resident of pergunnah zillah who is appointed as tehsildar of mehal will carefully discharge the

নং ৪।

তহশীলদারের মালজামিনীর ফারম।

লিখিতং শ্রী সাকিন
পরগনা
জেলা কস্য মালজামিনী পত্রমিদং
কার্য্যনঞ্চাগে
জেলা সংক্রান্ত সাকিনের
জেলা
পরগনা মহাল
তহশীলদারী কর্ম্মে মোকরর হইল তহশীলদার

کام کریگا اور جو کچھہ محاصل محال مذکور کا
اوسکے ہاتھہ مین پہنچیگا اوسکا حساب کتاب راستي
و درستي سے دیگا اگر کچھہ تغلب اور تصرف کرے
اور اوسکے باعث نقصان ہوے تحصیلدار مذکور بلا
عذر اوسکو ادا کریگا اور جو کچھہ احکام سرکار کے
طرف سے اجرا پاوے بلا تفاوت بجا لاویگا اور
سیواے اپنے محنتانہ مقررہ کے دوسرے کسي
صورت کے منفعت عہدہ تحصیلداري سے حیلۂ
صریحۂ نکریگا اسواسطے مین اپنے رضا و رغبت تمام
سے مالضامن اور متکفل جوابدهي ان سب امورات
تحصیلدار مذکور کا ہوکر جایداد مفصل الذیل کو
جو بلا شرکت غیر کے مملوکہ اور مقبوضہ میرا
هی مکفول کیا اور اس ضامني کے باقي رهنے تک
حیلۂ صریحۂ جایداد مکفولہ کو بیع اور ہبہ اور
رهن یا درسرے کسیطرح انتقال کا اختیار مجھکو
اور میرے ورثہ اور اوصیا اور قایم مقام کو نہین

duties entrusted to him, and will duly render account of all money collected by him; that he shall, without raising any objection, make good any loss caused by any embezzlement or fraud on his part, and shall without fail carry out the orders issued by the Government; that he shall derive no personal advantage from his services beyond the salary attached to his post. On these conditions I voluntarily execute this security bond, and for their due performance I pledge the undermentioned property, which is solely in my possession and enjoyment. I myself, my heirs, executors, and representatives, shall not have the power to sell, grant, pledge or alienate in any way the property pledged. In the event of the property being in any way alienated, either by myself, my heirs, executors, or repre-

মজকুর আপন নিয়োজিত কর্ম্ম সম্পূর্ণ মনো-
যোগপূর্ব্বক নির্ব্বাহ করিবেক আর উক্ত মহালের
উৎপন্ন যে কিছু উহার হস্তে আসিবেক তাহার
হিসাব কিতাব যথার্থ ও প্রকৃতরূপে দিবেক
যদি কিছু তঞ্চক ও তছরূপ করে এবং তৎপ্রযুক্ত
ক্ষতি হয় তবে তহশীলদার মজকুর বিনা
আপত্যে তাহা আদায় করিবেক এবং সরকার
বাহাদুরের পক্ষ হইতে যে কোন হুকুম জারি
হইবেক তাহা বিনা অন্যথায় আমলে আনি-
বেক আর আপন মোকররি মেহনতানা ব্যতি-
রেক তহশীলদারী কার্য্যের দ্বারায় অন্য কোন
প্রকারের লভ্য চক্রান্তে বা প্রকাশ্যরূপে করিবেক
না এতদর্থে আমি আপন স্বেচ্ছা পূর্ব্বক তহশী-
লদার মজকুরের মালজামিন এবং ঐ সকল
বিষয়ের জওয়াবদিহিতে আবদ্ধ হইয়া নীচের
লিখিত জায়দাদ যাহা অন্যের বিনা সরাকতিতে
আমার স্বত্ব ও অধিকারে আছে আবদ্ধ রাখি-
লাম এই জামিনীর নিয়ম সমাপন পর্য্যন্ত আব-
দ্ধীয় জায়দাদ প্রকাশ্যরূপে বা চক্রান্তে বিক্রয়
কিম্বা হেবা ও বন্ধক অথবা অন্য কোন প্রকারে
হস্তান্তর করণের ক্ষমতা আমার ও আমার উত্ত-
রাধিকারী ও অছি ও স্থলাভিষিক্তের নাই যদি
আমার ও আমার উত্তরাধিকারী ও অছি ও

هی اگر میرے ورثه اور ارصیا اور قایم مقام کے
طرف سے کسیطرح کے انتقال عمل میں آوے تو
اُس انتقال کے رو سے شي مرهونه جسکے هاتهه
میں جاوے دعوی اور مراخذه اِس ضامني
کے اُسپر اور شي مرهونه پر جایز اور قایم هوگا
اور نحالت تحقیق هونے تصرف اور خیانت
تحصیلدار مذکور کے اگر تحصیلدار فوراً زر خیانت
اور تصرف ادا نکرے اور مجهه ضامندار سے
بهي ادا نهوے تو سرکار کو اِختیار هوگا که
جایداد مکفوله اِس ضامني کے بموجب قاعده نیلام
جو واسطے اداے باقي خزانه بالفعل مقرر هے خواه
آینده مقرر هوگا بیچواکر اُسکو وصول کریں کاش
جایداد مکفوله کي قیمت سے زر خیانت مذکور
کفایت نکرے اُس حالت میں سرکار بهادر کو
اِختیار هوگا که دوسرے جو کچهه جایداد منقوله
یا غیر منقوله جو بالفعل میرا هے یا آینده میرا

sentatives, the property in question and the person who may become possessed of it on the strength of such alienation shall be liable for the satisfaction of any claim made in accordance with the conditions set forth in the security bond. Should any loss ascertained to have been caused by the tehsildar not at once be made good either by him or by me, Government, under the provisions of the law for the time being in force and which may be in force hereafter for realization of arrears of revenue, shall be entitled to sell the pledged property, and may apply the proceeds thereof to the liquidation of the Government dues. If the sale-proceeds be inadequate to meet the amount due, Government, under the provisions of the law for the time being in force and which may hereafter be in force

স্থলাভিষিক্তের দ্বারায় কোন প্রকারে হস্তান্তর হয় তবে ঐ হস্তান্তরের দ্বারায় যে ব্যক্তির হস্তে আবদ্ধীয় বস্তু যাইবেক এই জামিনীর জওয়াবদিহি ও দাবি ঐ ব্যক্তির উপর এবং আবদ্ধীয় বস্তুর প্রতি বর্ত্তিবেক আর উক্ত তহশীলদারের তছরূপ এবং খেয়ানত সাব্যস্ত হইলে যদি তহশীলদার মজকুর খেয়ানতি ও তছরূপি টাকা তৎক্ষণাৎ আদায় না করে এবং আমার দ্বারাও আদায় না হয় তবে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে সরকারি বাকি রাজস্ব আদায়ের জন্যে এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা উত্তর কালে হইবেক তদনুসারে এই জামিনীর আবদ্ধীয় জায়দাদ নিলামের দ্বারায় বিক্রয় করাইয়া তাহা উসুল করিয়া লইবেন যদি আবদ্ধীয় জায়দাদের মূল্যের দ্বারায় উক্ত খেয়ানতি টাকা সংকুলান না হয় তবে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে অন্য স্থাবরাস্থাবর সম্পত্তি যাহা এইক্ষণে আমার আছে কিম্বা উত্তরকালে আমার হয় আর ঐ সম্পত্তি আমার স্বীয় নামে অথবা আমার উত্তরাধিকারী অথবা আমার অছির নামে থাকে তাহা সরকারী বাকি রাজস্ব আদায়ের নিমিত্ত এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা উত্তর কালে

هو اور وہ جایداد نام میں میرے یا میرے وارث
وصي کے ہوے اُسکو بموجب قاعدہ بالفعل
واسطے اداے باقي خزانہ کے مقرر ہے خواہ آیندہ
مقرر ہوگا بیچکر زر مذکورہ کو وصول کریں اُس
عملہ میں کسي طرح کا کچھہ عذر میرے اور
میرے وارث یا اوصیا کے مقبول اور مسموع نہوگا
اسواسطے یہہ چند کلمہ بطریق مالضامني کے
لکھہ دیا کہ وقت حاجت کے سند ہووے — فقط *

تفصیل جایداد

for the realization of arrears of Government revenue, shall have the power to realize it by the sale of my other property, moveable and immoveable, held either in my own name or in the names of my heirs, executors, and representatives. Should any objections be raised to the realization in the aforesaid manner of the embezzled property, either by myself or my heirs and executors, they shall be invalid. I execute this security bond to the above effect.

[*Schedule of property*]

হইবেক তদনুসারে নিলামের দ্বারায় বিক্রয় করা-
ইয়া উক্ত টাকা উসুল করিয়া লইবেন তাহাতে
আমার অথবা আমার উত্তরাধিকারী ও অভি-
গণের কোন প্রকারের কোন আপত্তি গ্রাহ্য ও
শ্রুতযোগ্য হইবেক না এতদর্থে মালজামীনপত্র
লিখিয়া দিলাম ইতি ।

তফ্সীল জায়দাদ ।

Reg. Nos. 14154J & 14401J—750—1-6-88.

APPENDIX C.

[SEE SECTION XXI, PAGE 52, RULE 13(a).]

Rules for the treatment of Confidential Correspondence.

I.—When confidential papers are sent out of an office, they should be put into double sealed covers, the inner one being marked "Confidential," and superscribed with only the name of the addressee, and the outer one bearing the usual official address.

II.—When letters are received in an office they are usually opened by some trusted official whom the Head of the office appoints to that duty. When he, on opening a cover, finds inside another envelope marked "Confidential," and addressed by name to the Head of the office, he should be careful not to open it, even if the Head of the office is away on tour. The addressee should invariably open the inner cover himself, and allow no subordinate to open it.

III.—Confidential papers should not pass in usual course through an office. Only the Head of the office and one or two trustworthy clerks (whose names are to be noted) should deal with them. They should pass from hand to hand either by personal delivery or be sent in sealed covers.

IV.—After the necessary action has been taken on them, confidential papers should be entered in a special register, in which should be entered the date of receipt, number and date of the letter, subject of the letter, and the nature of the action taken. They should then be kept, together with the register, in a locked almirah or box, the key of which should always remain with the Head of the office. When a case is taken out of, or returned to, the almirah or box, a note to that effect should be made in the register. An index to the register should be prepared in offices where the cases are considerable in number. When any Head of an office goes on leave, he should hand over the key to his successor, after verifying the contents of the box or almirah in his presence.

V.—The Head of the office in these rules is the officer who makes appointments in the office, gives leave, &c., *i.e.*, the Commissioner, or Magistrate and Collector, District Judge, Head of a Department, Secretary to the Board of Revenue, &c., as the case may be.

8-2-95.

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